

Canadian
Customs and Excise

Douanes et Accise
du Canada

an
Annotated
Bibliography

une
bibliographie
annotée

3 1761 117090423



Revenue Canada
Customs and Excise


Revenu Canada
Douanes et Accise

CRI

Government
Publications

NR 5

-79831

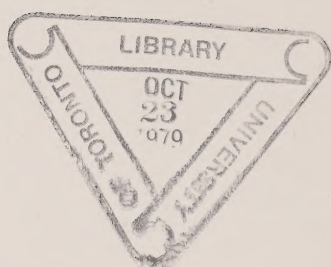


Digitized by the Internet Archive
in 2023 with funding from
University of Toronto

<https://archive.org/details/31761117090423>

**Canadian
Customs and Excise**

**Douanes et Accise
du Canada**



*1 Canada 2 T. Dept. of national Revenue
3 T. Miscellaneous Publications*

**Canadian
Customs and Excise**

**Douanes et Accise
du Canada**

**an
Annotated
Bibliography**

**une
bibliographie
annotée**

**Ottawa
1979**

Minister of Supply and Services
Canada 1979
Cat. No. Rv31-13/1979
ISBN 0-662-50365-1

Ministre des Approvisionnements et services
Canada 1979
N° de cat. Rv31-13/1979
ISBN 0-662-50365-1

Acknowledgements

This annotated bibliography was researched and produced by the Public Relations Branch of the Customs and Excise Division of the Department of National Revenue.

The authors thank all those who have supported the project and helped carry it to its conclusion through many months of research in a large number of reference centres.

Special thanks are given the officials and staff of the Public Archives of Canada and of the National Library of Canada and the many librarians in Canada and elsewhere who have contributed to this work through the Inter-Library Loan Program.

Remerciements

La bibliographie annotée des impôts indirects est le fruit de la recherche de la Direction des relations publiques des Douanes et de l'Accise, ministère du Revenu national.

Les auteurs remercient tous ceux qui ont appuyé cette oeuvre et qui ont accordé à sa création de longues heures de recherche dans de nombreux centres d'information.

Le ministère remercie tout spécialement le personnel des Archives publiques du Canada et de la Bibliothèque nationale du Canada ainsi que tous les bibliothécaires au Canada et ailleurs qui ont participé à cette oeuvre grâce au Programme des prêts inter-bibliothèque.

Research and production

Recherche et production

Karen van Leusden
Charles St-Jean
Marcel Dubuc

INTRODUCTION

The annotated bibliography of Canadian Customs and Excise was conceived as an extensive source instrument for academics, historians, librarians, lay researchers, writers and students in the field of the theory and history of indirect taxation. It documents the development of the present system of administration by Canadian Customs and Excise. It also offers a key to help determine how Canada interacts on the international scene in matters of fiscal policy and commodity taxation.

The bibliography is the result of a systematic search of available library sources which represent a wide variety of interests in all matters touching upon the socio-economic environment in which Canadian Customs and Excise functions.

The 2,054 entries that are annotated will be, it is hoped, the basis for valuable research into the history, the present status and the future of indirect taxation in Canada.

La bibliographie annotée des Douanes et de l'Accise du Canada est destinée aux universitaires, historiens, bibliothécaires, chercheurs, auteurs et étudiants qui s'intéressent à la théorie et à la pratique des impôts indirects. Elle documente l'évolution du système actuel de l'administration des Douanes et de l'Accise du Canada. Elle fournit aussi les moyens de préciser le rôle que joue le Canada sur le plan international en matière de fiscalité et d'impôts indirects.

Cette bibliographie est le résultat de la recherche systématique de toutes les sources d'information en bibliothèque qui représentent de nombreuses disciplines touchant la collectivité socio-économique dans laquelle oeuvrent les Douanes et l'Accise du Canada.

Les 2,054 sujets annotés formeront, nous l'espérons, le point de départ de toute recherche sur l'historique, l'état actuel et les perspectives du régime des impôts indirects au Canada.

J.P. Connell

Deputy Minister,
Customs and Excise

sous-ministre
Douanes et Accise

Contents

Sommaire

The Pure Theory of Indirect Taxation	1	La théorie pure des impôts indirects
---	---	---

History and Status of Indirect Taxation	261	Histoire et état des impôts indirects
--	-----	--

Title Index	549
-----------------------	-----

Index des titres	604
----------------------------	-----

Subject Index	617
-------------------------	-----

Index par sujet	637
---------------------------	-----

**The pure theory of
indirect taxation**

**Théorie pure
des impôts indirects**

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

1. AARON, HENRY.

"The differential price effects of a value-added tax". *National Tax Journal*, 21(2): 162-175, June 1968.

Uses input-output analysis to attempt to estimate the effects of replacing the corporate income tax with the value-added tax. Uses U.S. data but could be applicable to Canada.

2. ABBOTT, LAWRENCE.

"A theory of excise subsidies: comment". *American Economic Review*, 43(5, pt. 1): 890-895, Dec. 1953.

Reviews. Buchanan, James M. "The methodology of incidence theory: a critical review of some recent contributions". In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 6.

Rolph, Earl R. "A theory of excise subsidies: reply". *American Economic Review*, 43(5, pt. 1): 895-898, Dec. 1953.

A critique of "A theory of excise subsidies" (*American Economic Review*, 42(4): 515-527, Sept. 1952) by E. Rolph.

3. ACHESON, KEITH.

"Commodity taxes, variable labour supply and trade". *Canadian Journal of Economics*, 4(1): 78-85, Feb. 1971.

The effects of commodity taxation on the direction of trade and factor endowments.

4. AKKIHAI, RAMCHANDRA G.

A contribution to the theory of customs unions. Unpublished Ph.D. dissertation. University of Tennessee, 1969.

An attempt to derive a theory of the welfare implications of the effects of customs unions.

5. ALEXANDER, SYDNEY S.

"Devaluation versus import restriction as an instrument for improving foreign trade balance". *International Monetary Fund Staff Papers*, 1: 379-396, 1950-51.

From the viewpoint of a single country, compares the desirability of devaluation and trade restriction as instruments for improving the trade balance.

6. ALEXANDER-KATZ, E.

“On national tax realities and international tax comparisons: a survey”. *Public Finance*, 11(4): 287-348, 1956.

A survey of the data available on international tax comparisons, an assessment of its value and an attempt to group and analyse the more reliable tools.

7. ALLAN, CHARLES M.

The theory of taxation. (Penguin Modern Economics Texts). Harmondsworth: Penguin, 1971.

An analysis of the role of taxation in social policy and change.

Part I discusses the need for taxation, its classification, efficiency criteria, the conditions under which shifting occurs and to what extent, and the effects of taxes on incentives.

Part II attempts to establish an underlying philosophy for the guidance of tax legislators, including approaches to the choice of tax base and broad policy guidelines for tax reform. Table of contents reads as follows:

Part I.

- Ch. 1 — How the need for taxation arises.
- Ch. 2 — Definition, classification and taxonomy of taxes.
- Ch. 3 — Efficiency criteria.
- Ch. 4 — The incidence of taxation.
- Ch. 5 — Taxation and incentives.

Part II.

- Ch. 6 — The revenue maximization approach.
- Ch. 7 — The neutrality approach.
- Ch. 8 — The benefit approach.
- Ch. 9 — The ability-to-pay approach.
- Ch. 10 — The income maximization approach.
- Ch. 11 — Summary, conclusion and policy suggestions.

8. ALLEN, CLARK L.

“Modern welfare economics and public policy”. *Southern Economic Journal*, 19: 28-36, 1953/4.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

Considers the efficiency of welfare economics in serving as a guide for policy makers. Uses the issue of direct versus indirect taxes as an example.

AMERICAN ECONOMIC ASSOCIATION.

Readings in the theory of international trade.

See citation under H. Ellis.

9. AMERY, L.S.

The fundamental fallacies of free trade: four addresses on the logical groundwork of the free trade theory. 3d ed. London: Popular Edition, 1908.

A reprint of four addresses delivered to the Compatriots Club. Addresses are entitled as follows: "The individualist fallacy", "The capitalist fallacy", "The trade fallacy" and "Free trade psychology and free trade history".

10. ANDERSON, JAMES E.

"General equilibrium and the effective rate of protection". *Journal of Political Economy*, 78(4/1): 717-724, July/Aug. 1970.

Presents a theory of effective protection within a general equilibrium framework.

11. — — — — .

"Substitution and two concepts of effective rate of protection", by James Anderson and Seiji Naya. *American Economic Review*, 59(4): 607-612, Sept. 1969.

Review. Grubel, Herbert G., and Peter J. Lloyd. "Substitution and two concepts of effective rate of protection: comment". *American Economic Review*, 60(5): 1003-1004, Dec. 1970.

In order to effect a better understanding of the role of substitution in effective protection theory, this paper analyses two different interpretations of effective rates when elasticity of substitution is greater than zero, and then shows the bias in the computed measure of each, assuming CES production functions.

12. — — — — .

"Substitution and two concepts of effective rate of protection: reply", by James Anderson and Seiji Naya. *American Economic Review*, 60(5): 1005-1007, Dec. 1970.

A reply to the comments of H. Grubel and P. Lloyd ("Substitution and two concepts of effective rate of protection: comment". *American Economic Review*, 60(5): 1003-1004, Dec. 1970) on his "Substitution and two concepts of effective rate of protection" (*American Economic Review*, 59(4): 607-612, Sept. 1969).

13. ANDERSON, KARL L.

"Tariff protection and increasing returns". In *Explorations in economics: notes and essays in honor of F. W. Taussig*. Freeport, N.Y.: Books for Libraries, 1967. Ch. 15.
Comments on "Some aspects of protection further considered" (*Quarterly Journal of Economics*, 37(2): 199-227, Feb. 1923) by F. Graham.

14. ANGERS, FRANÇOIS-ALBERT.

Essai sur la centralisation. Analyse des principes et perspectives canadiennes. Montréal, Librairie Beauchemin, 1960. 331 p.

Cette analyse se déroule en deux parties bien distinctes. La première aborde l'ensemble de la question de la centralisation, dans ses fondements sociologiques, économiques, politiques et administratifs. La seconde est exclusivement consacrée au contrôle et à la stabilité économique, dans leurs rapports avec la centralisation. Nous recommandons particulièrement:

- Première partie: Chapitre III (no. 3): Les impurs: les tendances nationalistes dans l'économie — les thèses de List et de Maniolesco. (p. 65)
- Deuxième partie: Chapitre I (no. 1): La tendance générale au libéralisme — les premières théories interventionnistes. (p. 149)
- Chapitre III (no 1): Le libéralisme canadien d'avant 1914 — Le libéralisme des années 1925 à 1930. (p. 187)

15. — — — — .

Initiation à l'économie politique. Coll. Bibliothèque économie et sociale. Montréal, Fides, 1971. 2 vols.

L'auteur dans le premier volume s'attarde à faire une description générale de la vie économique. Dans le deuxième cependant il se préoccupe d'avantage à nous donner une initiation à l'analyse économique. Nous retenons particulièrement:

- Vol. II: quatrième partie:
 - Section I: p. 194: la doctrine du libre échange.
 - Section II: p. 196: droit de douane et la défense des intérêts nationaux.
 - p. 197: théorie protectionniste des industries clefs.

Section III: p. 200: tarif conventionnel et tarif autonome — clause de la nation la plus favorisée

p. 201-203: G.A.T.T.

16. AOKI, MASAHIKO.

“Marshallian external economies and optimal tax-subsidy structures”. *Econometrica*, 39(1): 35-53, Jan. 1971.

Discusses an optimal tax-subsidy scheme, under which a socially optimal point is maintained through the competitive market mechanism, in the presence of external economies of scale. Discusses the scheme in relation to the theories of Marshall, Pigou, Kahn and Lerner.

17. D'ARGE, RALPH C.

“A reply”. *Economic Journal*, 81(322): 357-359, June 1971.

A reply to the comments of A. Scaperlanda and E. Reiling (“A comment on a ‘Note on customs unions and direct foreign investment’”. *Economic Journal*, 81(322): 355-357, June 1971) on his “Note on customs unions and direct foreign investment” (*Economic Journal*, 79(314): 324-333, June 1969).

18. — — — .

“Customs unions and direct foreign investments: a correction and further thoughts”. *Economic Journal*, 81(322): 352-355, June 1971.

An extension of his “Note on customs unions and direct foreign investment” (*Economic Journal*, 79(314): 324-333, June 1969).

19. — — — .

“Note on customs unions and direct foreign investment”. *Economic Journal*, 79(314): 324-333, June 1969.

Extension. ----. “Customs unions and direct foreign investments: a correction and further thoughts”. *Economic Journal*, 81(322): 352-355, June 1971.

Review. Scaperlanda, Anthony, and Eldon Reiling. “A comment on a ‘Note on customs unions and direct foreign investment’”. *Economic Journal*, 81(322): 355-357, June 1971.

Argues that trade creation and trade diversion may have offsetting rather than identical effects on intraunion profit rates. The combined effect under certain prescribed

conditions may lead to an increase or decrease in intraunion profit rates, and thus, net positive or negative changes in an external country's direct investment flows. A statistical model is utilized to test the hypothesis that formation of the EEC union and EFTA free trade area have no significant impact on the trend of flows in United States direct investment in these two areas.

20. ARMINGTON, PAUL S.

Tariffs, competitiveness, and price elasticities of demand for imports: a study in the pure theory of international trade. Unpublished Ph.D. dissertation. University of California, Berkeley, 1966.

Explores some implications of "product differentiation" for the theory of international trade. Foreign and domestic products in any class are assumed to be imperfect substitutes in consumption. On this basis, partial and general equilibrium models of trade are developed with particular attention to questions of what determines scope for profitable trade and the stability of trade. The relation between selective tariff changes and overall competitiveness receives special attention.

21. ARNDT, SVEN W.

"Customs union and the theory of tariffs". *American Economic Review*, 59(1): 108-118, Mar. 1969.

Extension. Ghosh, Sukesh K. "Toward a theory of multiple customs unions". *American Economic Review*, 64(1): 91-101, Mar. 1974.

Develops an expansion of Viner's original two-commodity, three-country customs union model. This model presents four countries, two within the union and two without. Also discusses tariff policies as alternatives to customs unions.

22. — — — — .

"Domestic distortions and trade policy". *Oxford Economic Papers*, 23(1): 32-41, Mar. 1971.

Attempts to determine whether the results of two-commodity studies carry over to the multicommodity case with respect to the effect of domestic distortions on a country's welfare, and the determination of optimal policies to eliminate such distortions.

23. — — — — .

"On discriminatory vs. non-preferential tariff policies". *Economic Journal*, 78(312): 971-979, Dec. 1968.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

Review. Massell, B.F. "A reply, and further thoughts on customs unions". *Economic Journal*, 78(312): 979-982, Dec. 1968.

A critique of "A new look at customs union theory" (*Economic Journal*, 75(300): 742-747, Dec. 1965) by C. Cooper and B. Massell.

24. ASHLEY, SIR WILLIAM.

The tariff problem. 4th ed. London: P.S. King, 1920.

First published in 1903. Seeks to demonstrate the potential benefits to Britain of a policy of imperial reciprocity. The implications for Canada are examined in the final chapter.

25. ASIMAKOPOULOS, A., and J.B. BURBIDGE.

"The short-period incidence of taxation". *Economic Journal*, 84(334): 267-288, June 1974.

An analysis of the short period incidence of changes in taxation in a balanced budget, using a model based on the work of Kalecki and Keynes.

26. ASKARI, HOSSEIN.

"A comment on empirical estimates of trade creation and trade diversion". *Economic Journal*, 84(334): 392-393, June 1974.

An expansion and critique of "Trade creation and trade diversion in the European Common Market" (*Economic Journal*, 77(305): 1-21, Mar. 1967) by B. Balassa.

27. ATKINSON, A.B., and N.H. STERN.

"Pigou, taxation and public goods". *Review of Economic Studies*, 41(125): 119-128, Jan. 1974.

A comparison and analysis of the work of Pigou, Diamond and Mirrlees, and Stiglitz and Dasgupta in the determination of what is the optimum provision of public goods, where the provision is financed by ad valorem commodity and factor taxes.

28. AULD, D.A., and F.C. MILLER.

Principles of public finance: a Canadian text. 2d ed. Toronto: Methuen, 1977.

A textbook covering the basic theory of public goods, taxation, fiscal policy and fiscal federalism. Of particular interest:

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

Ch. 9 — Taxation of goods and services:
excise taxes.

Ch. 10 — Taxation of goods and services:
general sales taxes.

AULD, D.A.

“The tax cut as an anti-inflationary measure”.

Co-author. See citation under G. Brennan.

29. AUTEN, J.H.

“A note on export taxation”. *Southern Economic Journal*, 25(2): 218-224, Oct. 1958.

A review of the primary literature. Discusses the symmetry proposition and inflationary impact.

30. BABILOT, GEORGE.

An analysis of direct and indirect taxation: a reordering of some basic concepts in tax theory. Unpublished Ph.D. dissertation. University of Oregon, 1958.

An attempt to reconcile conflicting views in tax incidence and effects theory and to establish guideposts useful for the construction of a general theory of taxation.

This study is primarily concerned with resource allocation. Income and excise taxes are examined in terms of distortion toward the Pareto optimum equilibrium. Cases for both are discussed under three sets of assumptions:

- (1) initial ideal conditions and constant labour;
- (2) initial ideal conditions and variable labour supply; and
- (3) less than ideal initial conditions and a constant supply of labour.

31. BADEN-POWELL, GEORGE.

Protection and bad times, with special reference to the political economy of English colonization. London: Trubner, 1879.

Of interest in this book is a discussion of the nature and effects of protection. Table of contents reads as follows:

Ch. 2 — Protection as an instrument of government.

Ch. 3 — Young and old societies in their relation to protection.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

- Ch. 4 — Protection in regard to natural agencies.
- Ch. 5 — Protection in regard to labour.
- Ch. 6 — Protection in regard to capital.
- Ch. 7 — Is protection profitable?
- Ch. 8 — Limited protection.
- Ch. 9 — Other means to the same end.
- Ch. 10 — Reciprocity.

32. BAILEY, MARTIN J.

“Edgeworth’s taxation paradox, and the nature of demand functions”. *Econometrica*, 22: 72-76, 1954.

A critique and extension of “Edgeworth’s taxation paradox and the nature of demand and supply functions” (*Journal of Political Economy*, 40(5): 577-616, Oct. 1932) by H. Hotelling.

33. BAILEY, S.H.

“Reciprocity and the most-favoured-nation clause”. *Economica*, 13(42): 428-456, Nov. 1933.

An analysis of trade practices which have caused a loss of confidence in the most-favoured-nation idea and brought about a reaction in favour of a return to reciprocity. Then a general analysis of reciprocity as an economic, political and defensive tool.

34. — — — — .

“The political aspect of discrimination in international economic relations”. *Economica*, 12(35): 89-115, Feb. 1932; 12(36): 160-179, May 1932.

Part I is an analysis of the technique of discrimination, i.e. types, tools, etc. Part II explores possible methods to check discrimination.

35. BAIN, A.D.

“Tax incidence and growth: a comment”. *Economic Journal*, 73(291): 533-535, Sept. 1963.

Review. Dosser, Douglas. “Incidence and growth further considered”. *Economic Journal*, 73(291): 547-553, Sept. 1963.

Comments on "Tax incidence and growth" (*Economic Journal*, 71(283): 572-591, Sept. 1961) by D. Dosser, especially on the relationship between measures of static incidence based upon factor shares and income classes, and a formula for a measure of dynamic incidence.

36. BALASSA, BELA, and DANIEL M. SCHYDLOWSKY.

"Domestic resource costs and effective protection once again". *Journal of Political Economy*, 80(1): 63-69, Jan./Feb. 1972.

An examination of the use of the domestic resource cost and the effective rate of protection measures for project selection and for evaluating the cost of protection, especially in nonoptimal situations.

37. BALASSA, BELA.

"Effective protection: a summary appraisal". In Herbert G. Grubel and Harry G. Johnson, eds., *Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970*. Geneva, Switzerland: GATT, 1971. Ch. 13.

Examines the reasons for the introduction of the effective protection concept and notes its advantages over that of nominal protection. Indicates the possible uses of the concept and discusses the problems of measurement in a general, as well as in a partial equilibrium framework. Suggests areas for future research.

38. — — — — .

"Effective tariffs, domestic cost of foreign exchange, and the equilibrium exchange rate", by Bela Balassa and Daniel M. Schydlofsky. *Journal of Political Economy*, 76(3): 348-360, May/June 1968.

Demonstrates the relationship between two measures that are used to evaluate the effects of protection on individual industries — the effective rate of protection and the cost of foreign exchange.

38A. — — — — .

Studies in trade liberalization: problems and prospects for the industrial countries, by Bela Balassa, M.E. Kreinin, R.J. Wonnacott, F. Hartog, S.J. Wells, S.B. Linder, Kugoshi Kojima, Douglas Dosser and W.B. Kelly, Jr. Baltimore: Johns Hopkins Press, 1967.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

A series of studies on various issues. The following essays, described under the authors' names, are of particular interest:

- Ch. 3 — Wonnacott, Ronald J. "Trade arrangements among industrial countries: effects on Canada".
- Ch. 8 — Dosser, Douglas. "Fiscal and social barriers to economic integration in the Atlantic area".
- Ch. 9 — Kelly, William B., Jr. "Non tariff barriers".

39. — — — — .

"Tariff protection in industrial countries: an evaluation". *Journal of Political Economy*, 73(6): 573-594, Dec. 1965. Also in Richard E. Caves and Harry G. Johnson, eds., *Readings in international economics*. Homewood, Ill.: Richard D. Irwin, 1968. Ch. 33.

Reviews. Wang, N.T. "Preferential schemes: a reappraisal". *Banca Nazionale del Lavoro Quarterly Review*, 80: 73-98, Mar. 1967.

Zandano, Gianni. "The Heckscher-Ohlin model and the tariff structures of the industrial countries". *Banca Nazionale del Lavoro Quarterly Review*, 88: 46-65, Mar. 1969.

Extensions. ----. "Tariff protection in industrial nations and its effect on the exports of processed goods from developing countries", *Canadian Journal of Economics*, 1(3): 583-594, Aug. 1968.

Ray, Alok. "Non-traded inputs and effective protection: a general equilibrium analysis". In his *Trade, protection and economic policy: essays in international economics*. Unpublished Ph.D. dissertation. University of Rochester, 1972. Ch. 2.

A discussion of the method of calculating the "height" of national tariff levels, in order to discover the restrictive effect of duties on trade flows.

40. — — — — .

"Tariff protection in industrial nations and its effects on the exports of processed goods from developing countries". *Canadian Journal of Economics*, 1(3): 583-594, Aug. 1968.

An extension of his "Tariff protection in industrial countries: an evaluation" (*Journal of Political Economy*, 73(6): 573-594, Dec. 1965).

Here he indicates the extent of protection in industrial countries on every stage of

transformation of goods from developing countries. He looks at twenty-two primary products at various stages of transformation.

41. — — — — .

"Tariffs, intermediate goods, and domestic protection: comment". *American Economic Review*, 60(5): 959-963, Dec. 1970.

Review. Ruffin, Roy J. "Tariffs, intermediate goods and domestic protection: reply". *American Economic Review*, 60(5): 964-967, Dec. 1970.

A critique of "Tariffs, intermediate goods and domestic protection" by R. Ruffin (*American Economic Review*, 59(3): 261-269, June 1969).

42. — — — — .

"Tariffs, intermediate goods, and domestic protection: further comment". *American Economic Review*, 60(5): 968-969, Dec. 1970.

A rejoinder to the reply by R. Ruffin ("Tariffs, intermediate goods and domestic protection: reply". *American Economic Review*, 60(5): 964-967, Dec. 1970) to Balassa's criticisms ("Tariffs, intermediate goods, and domestic protection: comment". *American Economic Review*, 60(5): 959-963, Dec. 1970) of Ruffin's "Tariffs, intermediate goods and domestic protection" (*American Economic Review*, 59(3): 261-269, June 1969).

43. — — — — .

"The impact of the industrial countries' tariff structure on their imports of manufactures from less-developed areas". *Economica*, n.s., 34(136): 372-383, Nov. 1967.

Review. Leith, J.C., and G.L. Reuber. "The impact of the industrial countries' tariff structure on their imports from less-developed areas: a comment". *Economica*, n.s., 36(141): 75-80, Feb. 1969.

Attempts to demonstrate that the structure of protection in industrial countries is biased against the importation of manufactured goods from less developed areas.

44. — — — — .

"The impact of the industrial countries' tariff structure on their imports of manufactures from less-developed areas: a reply". *Economica*, n.s., 37(147): 316-320, Aug. 1970.

Review. Leith, J.C., and G.L. Reuber. "The impact of the industrial countries'

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

tariff structure on their imports of manufactures from less-developed countries: a rejoinder". *Economica*, n.s., 38(152): 431-434, Nov. 1971.

A reply to the comments ("The impact of the industrial countries' tariff structure on their imports from less-developed areas: a comment". *Economica*, n.s., 36(141): 75-80, Feb. 1969) of J. Leith and G. Reuber on his "The impact of the industrial countries' tariff structure on their imports of manufactures from less-developed areas" (*Economica*, n.s., 34(136): 372-383, Nov. 1967).

45. — — — — .

The theory of economic integration. Homewood, Ill.: Richard D. Irwin, 1961.

For the professional economist. Attempts to present a unified theory of economic integration that focuses on the problems involved in coordinating economic policies in a union. Discusses various forms of integration, including free trade areas, customs unions, common markets, economic unions, and total integration. Of particular interest:

Part I — The status of economic integration.

- Ch. 2 — Commodity movements: production assets.
— (Theory of customs unions, trade creation and trade diversion).
- Ch. 3 — Commodity movements: consumption and welfare aspects.
— (Including problems of free trade areas).
- Ch. 4 — Factor movements.

Part II — The dynamics of economic integration.

- Ch. 5 — National frontiers and economic growth.
- Ch. 6 — Economies of scale.
- Ch. 7 — External economies.
- Ch. 8 — Further dynamic factors. — (e.g. non-participating economies).

Part III — Integration and economic policy.

- Ch. 9 — Regional problems in a common market.
- Ch. 10 — Harmonization of social policies.
- Ch. 11 — Fiscal problems in a union. — (e.g. production taxes, consumption taxes, direct taxes).
- Ch. 12 — Monetary unification and the balance of payments.

46. — — — — .

“Towards a theory of economic integration”. *Kyklos*, 14(1): 1-14, 1961.

Attempts to provide a consistent definition of the term “economic integration”, discusses conflicting views on the means and objectives of integration and probable effects of integration.

47. — — — — .

Trade liberalization among industrial countries: objectives and alternatives. New York: McGraw-Hill, 1967.

Considers the choices facing the United States and other industrial countries in regard to their trade policies. Evaluates the desirability of trade liberalization and its various alternatives, on the basis of the political and economic objectives (internal and external) of the countries concerned. Of particular interest:

- Ch. 1 — The economic background.
- Ch. 2 — Political considerations in the liberalization of trade.
- Ch. 3 — The system of protection in the industrial countries.
- Ch. 4 — Trade liberalization among industrial countries: the static effects.
- Ch. 5 — The dynamic effects of trade liberalization.
- Ch. 6 — Trade liberalization and direct foreign investment.
- Ch. 7 — A trade policy for the Atlantic area.

48. — — — — .

“Trade liberalization and ‘revealed’ comparative advantage”. *Manchester School of Economics and Social Studies*, pp. 99-123, May 1965.

Examines the effects of a long-run reallocation of resources, following trade liberalization.

49. — — — — .

“Trade liberalization under the Kennedy Round: the static effects”, by Bela Balassa and Mordechai E. Kreinin. *Review of Economics and Statistics*, 49(2): 125-137, May 1967.

Attempts to provide estimates of the potential impact of tariff reductions on trade and welfare under static assumptions, given unchanged tastes and technology.

50. BALDWIN, ROBERT E., and GERALD M. LAGE.

“A multilateral model of trade balancing tariff concessions”. *Review of Economics and Statistics*, 53(3): 237-245, Aug. 1971.

An analysis of the technique of bargaining used during the Kennedy Round (1964-67). Paper also illustrates, using trade and tariff data, the differences in the expansion of world trade that occur when a bilateral versus a multilateral approach is used in tariff negotiations.

BALDWIN, ROBERT E., and J. DAVID RICHARDSON.

International trade and finance: readings. Boston: Little, Brown, 1974.

A collection of essays. The following studies, described under the authors' names, are of particular interest:

- Ch. 5 — Grubel, Herbert G. “Effective tariff protection: a non-specialist introduction to the theory, policy implications, and controversies”.
- Ch. 10 — Baldwin, Robert E. “Nontariff distortions of international trade”.
- Ch. 15 — Johnson, Harry G. “Trade preferences and developing countries”.

51. BALDWIN, ROBERT E.

Non-tariff distortions in international trade. Washington: Brookings Institution, 1970.

Analyses the economic effects of each of the principal kinds of nontariff trade distortions, surveys the main policies in effect in the major industrial countries, and assesses their trade-distorting impact. Also suggests specific modifications or additions to GATT rules covering nontariff trade barriers and proposes means for ensuring conformity to the rules. Of particular interest:

- Ch. 1 — National policies and international trade.
- Ch. 2 — Import quotas and export subsidies.
- Ch. 3 — Restrictions on governmental expenditures.
- Ch. 4 — Border adjustments for internal taxes.
- Ch. 5 — Government aids to domestic groups.
- Ch. 6 — Technical and administrative hindrances to trade.
- Ch. 7 — Trade distortions in the United States and the United Kingdom.
- Ch. 8 — Means of reducing non-tariff distortions.

52. — — — — .

"Nontariff distortions of international trade". In Robert E. Baldwin and J. David Richardson, *International trade and finance: readings*. Boston: Little, Brown, 1974. Ch. 10.

Examines the specific nature and distorting effects of some of the most important nontariff measures impeding world trade. Provides a framework for reducing existing trade barriers and considers specific ways in which GATT should be amended in order to control future nontariff trade distortions.

53. — — — — .

"The case against infant-industry tariff protection". *Journal of Political Economy*, 77(3): 295-305, May/June 1969.

Attempts to prove that nondiscriminatory infant-industry protection distorts consumption, fails to achieve a socially efficient allocation of productive resources in new industries, and may result in a decrease in social welfare.

54. — — — — .

"The effect of tariffs on international and domestic prices". *Quarterly Journal of Economics*, 74(1): 65-78, Feb. 1960.

Analysis of the effects of tariffs on foreign and domestic offer curves, and on international and domestic prices. Especially interesting, in that it considers the effect of the government's expenditure of its tariff revenue upon private demand conditions.

55. — — — — .

"The new welfare economics and gains in international trade". *Quarterly Journal of Economics*, 66(1): 91-101, Feb. 1952. Also in Richard E. Caves and Harry G. Johnson, eds., *Readings in international economics*. Homewood, Ill.: Richard D. Irwin, 1968. Ch. 12.

Compares the welfare effects of completely free trade between domestic and international sectors, free trade in the international sector only, suitable tariffs or quotas, and appropriate all-or-none offers.

56. BALLANCE, ROBERT H.

"Market elasticities and the estimation of effective protection". *Manchester School of Economic and Social Studies*, 39(1): 1-11, Mar. 1971.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

Examines the importance of demand and supply characteristics as they apply to the effective tariff burden, and considers their impact upon manufactures in a developed and a developing country.

57. BALOGH, T.

“Welfare and freer trade — a reply”. *Economic Journal*, 61(241): 72-82, Mar. 1951.
Review. Haberler, Gottfried. “Welfare and freer trade — a rejoinder”. *Economic Journal*, 61(244): 777-784, Dec. 1951.

Outlines author’s objections to “Some problems in the pure theory of international trade” (*Economic Journal*, 60(238): 223-240, June 1950) by G. Haberler.

58. BARNERIAS, J.

L'équilibre économique international. Nouveaux aspects de la théorie. Paris, Librairie Armand Colin, 1952. 223 p.

A lire: Troisième partie, la politique commerciale et le multilatéralisme, p. 143-203.
Plus spécialement, p. 163-173, sur le mercantilisme, la discrimination et le bilatéralisme, p. 191-204, sur la non-discrimination.

59. BARRE, RAYMOND.

Economie politique. Coll. “Thémis”. Paris, Presses Universitaires de France, 1964. 2 vols.

Exposé des principaux problèmes économiques en ayant comme point de départ et cadre de présentation les documents de la comptabilité nationale française. A consulter principalement:

- Deuxième partie: Titre III
 - sous-titre I: Les inspirations doctrinales libre-échange et protectionnisme (p. 751-755)
 - sous titre II: chapitre premier: (p. 769-778)
- Section I: L'intervention indirecte sur les importations et sur les exportations.
 - A) Les droits de douanes
 - B) Les régimes douaniers spéciaux
 - C) Des taxes para-douanières
 - D) Les effets de l'imposition d'un droit de douane.
- Section II: Les restrictions quantitatives aux échanges commerciaux.
 - Les contingentements.

60. BARRET, ARNOLD L.

“Some effects of taxes on business and financial organizations”. *American Journal of Economics and Sociology*, 22(3): 397-407, July 1963.

An analysis of the incidence of business taxes and their effects on investment structure and economic growth.

61. BASEVI, GIORGIO.

“Aggregation problems in the measurement of effective protection”. In Herbert G. Grubel and Harry G. Johnson, eds., *Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970*. Geneva, Switzerland: GATT, 1971. Ch. 6.

An exploration of various methods of dealing with the aggregation problem and an assessment of the utility of these methods.

62. BASHA, ZAKARIA A.

Some economic welfare aspects of the theory of taxation. Unpublished Ph.D. dissertation. University of Kansas, 1973.

Addresses the problem of choice between various tax formulas, all yielding the same amount of revenue. Includes a consideration of the choice between income and excise taxes, when leisure is a factor.

63. BASILE, ANTOINE.

Commerce extérieur et développement de la petite nation. Genève, Librairie Droz, 1972. 395 p.

L’auteur étudie dans ce livre l’influence de la dimension de la nation sur ses structures économiques et sur sa productivité, la mesure dans laquelle le commerce extérieur est susceptible de compenser les insuffisances respectives des marchés domestiques de la demande et de l’offre des facteurs de production, et enfin comment la coopération internationale et la coopération régionale pourraient pallier les difficultés inhérentes à l’exiguïté économique. A consulter particulièrement:

— Deuxième partie: chapitre II:

Section III: n° 2: Les instruments de protectionnisme.

— Troisième partie: chapitre II:

Section II: A 2a: La doctrine du GATT.

64. BASSETT, LOWELL R., and THOMAS E. BORCHERDING.

"Externalities and output taxes". *Southern Economic Journal*, 36(4): 462-464, Apr. 1970.

A critique of "Externalities and corrective taxes" (*Economica*, n.s., 33(129): 84-87, Feb. 1966) by C. Plott.

65. BASTABLE, C.F.

The theory of international trade: with some of its applications to economic policy. 4th ed., rev. London: Macmillan, 1903.

The following chapters are of particular interest:

Ch. 7 — Taxation for revenue in its effects on foreign trade.

Ch. 8 — The rationale of free trade.

Ch. 9 — Arguments for protection — reasons for its prevalence.

66. BASTIAT, FRÉDÉRIC.

Economic sophisms. Reprint. Toronto: D. Van Nostrand, 1964. Also reprinted under the title *Economic fallacies.* Ottawa: R.J. Deachman, (1934).

A reprint of a book originally published in 1845. Contains an early denunciation of protectionism.

67. — — — — .

Le libre-échange. Paris, Guillaumin et Cie, 1862. 485 p.

Recueil d'écrits et de discours d'un économiste du 19e siècle qui portent sur la question du libre-échange dont il est en faveur.

68. BASTID, JEAN.

Les douanes. Coll. Que sais-je? Paris, Presses Universitaires de France, 1965. 126 p.

Analyse théorique des douanes au point de vue de son rôle, de sa mission et de ses techniques. En dernier lieu l'auteur s'intéresse aux problèmes douaniers dans les relations internationales.

69. BATRA, RAVEENDRA, and PRASANTA K. PATTANAIK.

“Domestic distortions and the gains from trade”. *Economic Journal*, 80 (319): 638-649, Sept. 1970.

An investigation of the benefits of free or freer trade where factor prices are rigid or where factor prices are different between industries.

70. BATRA, RAVEENDRA.

“Protection and real wages under conditions of variable returns to scale”. *Oxford Economic Papers*, 20(3): 353-360, Nov. 1968.

A critique of the extension by N. Minabe (“The Stolper-Samuelson theorem under conditions of variable returns to scale”. *Oxford Economic Papers*, 18(2): 204-212, July 1966) of the Stolper-Samuelson theorem (“Protection and real wages”. *Review of Economic Studies*, 9(1): 58-73, Nov. 1941).

71. BAUDHAIN, FERNAND.

Principes d'économie contemporaine. Coll. Marabout service. Verviers, éditions Gérard etc., Tome III, 1966. 271 p.

Le présent volume comporte une suite d'exposés relatifs au partage du produit de l'activité humaine. On peut dire que, d'une façon générale, il examine les aspects sociaux de l'économie. A consulter particulièrement:

- Cinquième partie: Le prélèvement de l'Etat. p. 221: L'action véritable des impôts indirects.

72. BAUDIN, LOUIS.

Manuel d'économie politique. Paris, Librairie Générale de Droit et de Jurisprudence, 1947. 2 vols.

Exposé d'ensemble de l'économie politique, des incertitudes qui subsistent dans cette discipline et des révisions qu'elle nécessite. A consulter particulièrement:

- Troisième partie: chapitre IX:

No. 5 : Théories protectionnistes (p. 85)

No. 6 : Technique douanière (p. 89)

No. 7 : Incidences douanières (p. 94)

No. 8 : Accords commerciaux internationaux: — clause de la nation la plus favorisée (p. 96)

No. 9 : Les politiques commerciales contemporaines: position respective des libre—échangistes et des protectionnistes (p. 99)

73. BAUDRILLART, H.

Manuel d'économie politique. Paris, Guillaumin et Cie, 1857. VIII, 496 p.

Manuel pédagogique.

A lire:

- A lire : p. 288 — 301, de la liberté du commerce.
p. 302 — 325, des prohibitions et du système protecteur.
p. 473 — 474, 482 — 490, sur l'impôt indirect.

74. BAUMOL, WILLIAM J.

"Environmental protection at minimum cost". *American Journal of Economics and Sociology*, 30(4): 337-343, Oct. 1971.

Describes one of the proposals most widely advocated by economists for the control of pollution and other environmental problems. This proposal seeks to minimize the use of direct controls and to provide effective encouragement to industry to take appropriate remedial action. Its basic approach is the imposition of effluent charges in the most general sense — the taxation of activities that contribute to environmental problems and the remission of taxes on activities that help to remedy them.

75. — — — — .

"On taxation and the control of externalities". *American Economic Review*, 62(3): 307-322, June 1972.

A defense of the Pigovian recommendations for the control of externalities through excise taxes and subsidies against such critics as J. Buchanan ("External diseconomies, corrective taxes, and market structure". *American Economic Review*, 59(1): 174-177, Mar. 1969), J. Buchanan and W.C. Stubblebine ("Externality". *Economica*, n. s., 29: 371-384, Nov. 1962), R. Coase ("The problem of social cost". *Journal of Law Economics*, 3: 1-44, Oct. 1960), and O. Davis and A. Whinston ("Externalities, welfare and the theory of games". *Journal of Political Economy*, 70(3): 241-262, June 1962; "On externalities, information, and the government-assisted invisible hand". *Economica*, n.s., 33(131): 303-318, Aug. 1966).

76. — — — — .

"Optimal departures from marginal cost pricing", by William J. Baumol and David F. Bradford. *American Economic Review*, 60(3): 265-283, June 1970.

Review. Ng. Yew-Kwang. "Optimal taxes and pricing: comment". *American Economic Review*, 62(1): 173-174, Mar. 1972.

Discusses the proposition that, for an optimal allocation of resources (even in the absence of externalities), prices must deviate from marginal costs.

In their appendix, the authors respond to A. Lerner's comments ("On optimal taxes with an untaxable sector". *American Economic Review*, 60(3): 284-294, June 1970) on the above conclusion.

— — — — .

"Optimal taxes and pricing: reply".

Co-author. See citation under D. Bradford.

77. — — — — .

"The use of standards and prices for protection of the environment", by William J. Baumol and Wallace E. Oates. *Swedish Journal of Economics*, 73: 42-54, Mar. 1971.

Rather than try to adopt a system of unit taxes or subsidies in order to control externalities, the authors propose that an arbitrary standard of environmental quality be set, and that charges sufficient to attain this standard be imposed on waste emissions.

78. BEHRMAN, J.N.

"Distributive effects of an excise tax on a monopolist". *Journal of Political Economy*, 58(6): 546-548, Dec. 1950.

Feels that the emphasis placed by economists on the price effects of excise taxes could be misleading, giving the impression that the monopolist is not affected. Attempts to show that excise tax effects on the profits of monopolists are of primary importance, especially in their distributive aspects.

79. BELLOC, HILAIRE.

"The effects of high taxation". *Fortnightly Review*, n.s., 127(760): 471-480, Apr. 1930.

A condemnation of taxation on the grounds that it increases bureaucracy, reduces individual civic action, etc.

80. BENHAM, FREDERIC. "Taxation and the relative prices of factors of production". *Economica*, n.s., 2(6): 198-203, May 1935.

A discussion of the ways that the raising and spending of taxes affect the relative prices of factors of production.

81. — — — — .

"The terms of trade". *Economica*, n.s., 7(28): 360-376, Nov. 1940.

Review. Kaldor, Nicholas. "A note on tariffs and the terms of trade". *Economica*, n.s., 7(28): 377-380, Nov. 1940.

An argument against the stress laid on the concept of the "terms of trade" in economic circles. Considers the actual advantage accruing to a country by the imposition of a tariff.

82. — — — — .

"What is the best tax system?". *Economica*, n.s., 9(34): 115-126, May 1942.

On the basis of two criteria — ability to pay and least price distortion — compares direct and indirect taxes, and also compares different types of direct taxes to each other.

83. BENTICK, BRIAN L.

"Estimating trade creation and trade diversion". *Economic Journal*, 73(290): 219-225, June 1963.

Review. Grubel, Herbert G. "Estimating trade creation and trade diversion: a note". *Economic Journal*, 74(296): 1018-1020, Dec. 1964.

Suggests and illustrates a method whereby the three short-run effects of free trade could be estimated: the relative magnitude of trade creation and trade diversion; the likely value of trade creation in relation to the current value of trade between countries and their total foreign trade; and the likely effect on the balance of trade between the countries.

84. — — — — .

"Estimating trade creation and trade diversion — reply and further note". *Economic Journal*, 74(296): 1020-1028, Dec. 1964.

A reply to the comments ("Estimating trade creation and trade diversion: a note". *Economic Journal*, 74(296): 1018-1020, Dec. 1964) by H. Grubel on his "Estimating trade creation and trade diversion" (*Economic Journal*, 73(290): 219-225, June 1963).

85. BERGLAS, EITAN.

"Devaluation, monetary policy and border tax adjustments". *Canadian Journal of Economics*, 7(1): 1-11, Feb. 1974.

An extension of the work of H. Johnson and M. Krauss in "Border taxes, border tax adjustments, comparative advantage, and the balance of payments" (*Canadian Journal of Economics*, 3(4): 595-602, Nov. 1970). Demonstrates the equivalence of the effects of devaluation, restrictive monetary policy, and general taxes with border tax adjustments in the short and long-run. Also analyses the effects of selective taxes.

86. — — — — .

"Effective protection and decreasing returns to scale", by Eitan Berglas and Assaf Razin. *American Economic Review*, 63(4): 733-737, Sept. 1973.

An analysis of the effects of changes in effective protection in a partial equilibrium context with decreasing returns to scale.

87. — — — — .

"The effect of the public sector on the base of the value added tax". *National Tax Journal*, 24(4): 459-464, Dec. 1971.

A critique of "Consumption tax, and wages type and consumption type of value added tax" (*National Tax Journal*, 21(2): 153-161, June 1968) in which C. Shoup argues that, because the value-added tax of the income variety does not apply to value-added originating in the public sector, its base is smaller than an exemption-free proportional income tax.

88. BERGSTEN, C. FRED.

"On the non-equivalence of import quotas and voluntary export restraints". In his *Toward a new world trade policy: the Maidenhead Papers*. Lexington, Mass.: D.C. Heath, 1975. Ch. 15. Also in his *Toward a new international economic order: selected papers of C. Fred Bergsten, 1972-1974*. Lexington, Mass.: D.C. Heath, 1975. Ch. 11.

A comparison of the political and economic effects of the above, with a recommendation that the GATT rules be modified in order to better control these strategies.

— — — — .

Toward a new world trade policy: the Maidenhead Papers. Lexington, Mass.: D. C. Heath, 1975.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

A text of some of the papers presented at a conference held at Maidenhead, England, in April 1973. The following essays, described under the authors' names, are of particular interest:

- Ch. 1 — Cooper, Richard N. "Economic assumptions of the case for liberal trade".
- Ch. 2 — Johnson, Harry G. "The probable effects of freer trade on individual countries".
- Ch. 3 — Giersch, Herbert. "Freer trade for higher employment and price level stability".
- Ch. 10 — Ohlin, Goran. "National industrial policies and international trade".
- Ch. 12 — Clapham, Michael. "State enterprises and international trade".
- Ch. 15 — Bergsten, C. Fred. "On the non-equivalence of import quotas and voluntary export restraints".
- Ch. 16 — Solomon, Anthony M. "Safeguard mechanisms".
- Ch. 19 — Wyndham-White, Eric. "Negotiations in prospect".

89. BERRY, R.A.

"Manipulation of effective protection by the exchange rate, under some real-world constraints". *Manchester School of Economic and Social Studies*, 42(1): 18-28, Mar. 1974.

Examines the effects of the exchange rate on tariff levels and the rate of protection.

BERRYMAN, JOHN R.

"Collection and enforcement of state consumption excise taxes".

Co-author. See citation under J. Huston.

90. BERTRAND, RAYMOND.

Le rôle de la protection douanière dans une politique de développement, dans *Economie Appliquée*. juillet — septembre 1959. pp. 291-305.

Cet article a pour but de préciser et de discuter les conditions auxquelles la protection douanière peut servir à augmenter la production et le revenu national de préférence à une politique alternative, telle qu'une politique de libre — échange, ou une politique de subvention. Article théorique.

BERTRAND, TRENT J.

“Effective protection and resource allocation”.

Co-author. See citation under J. Vanek.

91. — — — — .

“Optimal tariff policy designed for governmental gain”. *Canadian Journal of Economics*, 6(2): 257-260, May 1973.

Extension. Tower, Edward. “The maximum revenue tariff”. *Malayan Economic Review*, 20(2): 33-37, Oct. 1975; 21(1): 104-111, Apr. 1976.

A discussion of the best revenue-generating tariff policy for government, as opposed to tariff policies designed to promote the interests of the total community.

92. — — — — .

“The theory of tariffs, taxes and subsidies: some aspects of the second best”, by Trent J. Bertrand and Jaroslav Vanek. *American Economic Review*, 61(5): 925-931, Dec. 1971.

The second and third parts of this paper deal with tariffs and subsidies on trade, and distortions through taxes and subsidies on production. Includes an analysis of the second best tariff and tax solutions for those commodities where no rigid commitments are present.

93. BEVERIDGE, SIR WILLIAM.

Tariffs: the case examined. London: Longmans, Green, 1932.

Advances a number of arguments against protection while analysing Britain's trade position between 1903 and 1931. For the general reader, rather than the professional economist. Of particular interest:

- Ch. 4 — The nature of tariffs.
- Ch. 5 — Protection and the standard of life.
- Ch. 6 — Protection and unemployment.
- Ch. 7 — Tariffs as instruments of international equilibrium.
- Ch. 9 — A tariff for a tariff.
- Ch. 11 — Dumping.
- Ch. 12 — The possibilities of imperial preference.
- Ch. 13 — The case of agriculture.
- Ch. 14 — Tariffs for revenue.

94. BEZA, STERIE T.

“Kreinin, the GATT hypothesis, and trade diversion”. *Journal of Political Economy*, 68(4): 393-395, Aug. 1960.

A critique of “On the ‘trade-diversion’ effect of trade-preference areas” (*Journal of Political Economy*, 67(4): 398-401, Aug. 1959) by M. Kreinin.

95. BHAGWATI, JAGDISH, and H.G. JOHNSON.

“A generalized theory of the effects of tariffs on the terms of trade”. *Oxford Economic Papers*, 13(3): 225-253, Oct. 1961. Also in Bhagwati’s *Trade, tariffs and growth: essays in international economics*. Cambridge, Mass.: MIT Press, 1969, Ch. 8.

An examination of the effects of tariff increases on the terms of trade and on the domestic price of imports when traditional theory’s normal restrictive assumptions do not hold (initial free trade, independence of consumer taste and government expenditure, aggregation of the private sector, and inelastic supply of factors). Three major situations are studied:

- 1) the government spends the tariff revenue and private demand is independent of government expenditure;
- 2) the proceeds of the tariff are consumed by the private sector;
- 3) the government spends the tariff revenue and the amount of government expenditure influences the private sector’s demand for imports.

96. BHAGWATI, JAGDISH.

“A reply to Professor Kirman”. *Economic Journal*, 83(331): 895-897, Sept. 1973.

A reply to the comments (“Trade diverting customs unions and welfare improvement: a comment”. *Economic Journal*, 83(331): 890-894, Sept. 1973) by A. Kirman on his “Customs unions and welfare improvement: a clarification” (*Economic Journal*, 81(323): 580-587, Sept. 1971).

97. — — — — .

“A theoretical analysis of smuggling”, by Jagdish Bhagwati and Bent Hansen. *Quarterly Journal of Economics*, 87(2): 172-187, May 1973.

An investigation of the welfare effects of smuggling and faked invoicing.

98. — — — — .

“Customs unions and welfare improvement: a clarification”. *Economic Journal*, 81(323): 530-587, Sept. 1971.

Review. Kirman, Alan P. “Trade diverting customs unions and welfare improvement: a comment”. *Economic Journal*, 83(331): 890-894, Sept. 1973.

A critique and extension of “The theory of customs unions: trade diversion and welfare” (*Economica*, n.s., 24(93): 40-46, Feb. 1957) and “The theory of customs unions: a general survey” (*Economic Journal*, 70(279): 496-513, Sept. 1960) by R. Lipsey.

99. — — — — .

“Domestic distortions, tariffs and the theory of optimum subsidy”, by Jagdish Bhagwati and V.K. Ramaswami. *Journal of Political Economy*, 71(1): 44-50, Feb. 1963. Also in his *Trade, tariffs and growth: essays in international economics*. Cambridge, Mass.: MIT Press, 1969. Ch. 11. Also in Richard E. Caves and Harry G. Johnson, eds., *Readings in international economics*. Homewood, Ill.: Richard D. Irwin, 1968. Ch. 14.

Review. Kemp, Murray C., and Takashi Nagishi. “Domestic distortions, tariffs, and the theory of optimum subsidy”. *Journal of Political Economy*, 77(6): 1011-1013, Nov./Dec. 1969.

Extension. Bhagwati, Jagdish, V.K. Ramaswami and T.N. Srinivasan. “Domestic distortions, tariffs and the theory of optimum subsidy: some further results”. *Journal of Political Economy*, 77(6): 1005-1010, Nov./Dec. 1969.

A comparison of the relative advantages of tariffs and subsidies in an economy characterized by domestic distortions.

100. — — — — .

“Domestic distortions, tariffs and the theory of optimum subsidy: some further results”, by Jagdish Bhagwati, V.K. Ramaswami and T.N. Srinivasan. *Journal of Political Economy*, 77(6): 1005-1010, Nov./Dec. 1969.

A reply to the critique by M. Kemp and T. Nagishi (“Domestic distortions, tariffs, and the theory of optimum subsidy”. *Journal of Political Economy*, 77(6): 1011-1013, Nov./Dec. 1969) on “Domestic distortions, tariffs and the theory of optimum subsidy” (*Journal of Political Economy*, 71(1): 44-50, Feb. 1963) by Bhagwati and Ramaswami.

101. — — — — .

"Fiscal policies, the faking of foreign trade declarations and the balance of payments". *Oxford University Institute of Statistics, Bulletin*, 29(1): 61-74, Feb. 1967. Also in his *Trade, tariffs and growth: essays in international economics*. Cambridge, Mass.: MIT Press, 1969. Ch. 10.

Shows why tariffs and subsidies can lead to faked trade declarations, discusses the techniques of empirically examining the phenomenon of faking, and examines its implications for economic analysis and policy with respect to the balance of payments. Also explores similar issues from the point of view of internal levies and subsidies.

102. — — — — .

"More on the equivalence of tariffs and quotas". *American Economic Review*, 58(1): 142-146, Mar. 1968.

Review. Kreinin, Mordechai E. "More on the equivalence of tariffs and quotas". *Kyklos*, 23: 75-79, 1970.

An extension of his "On the equivalence of tariffs and quotas" (In his *Trade, tariffs and growth: essays in international economics*. Cambridge, Mass.: MIT Press, 1969. Ch. 9).

103. — — — — .

"Non-economic objectives and the efficiency properties of trade". In his *Trade, tariffs and growth: essays in international economics*. Cambridge, Mass.: MIT Press, 1969. Ch. 5.

A comparison of the benefits of various alternate trade policies when a country has no monopoly power but is committed, for noneconomic reasons, to maintaining a certain level of production in a given activity.

104. — — — — .

"On the equivalence of tariffs and quotas". In his *Trade, tariffs and growth: essays in international economics*. Cambridge, Mass.: MIT Press, 1969. Ch. 9.

Reviews. Kreinin, Mordechai E. "More on the equivalence of tariffs and quotas". *Kyklos*, 23: 75-79, 1970.

Yadov, Gopal J. "A note on the equivalence of tariffs and quotas". *Canadian Journal of Economics*, 1(1): 105-110, Feb. 1968.

Extensions. Bhagwati, Jagdish. "More on the equivalence of tariffs and quotas". *American Economic Review*, 58(1): 142-146, Mar. 1968.

Shibata, Hirofumi. "A note on the equivalence of tariffs and quotas". *American Economic Review*, 58(1): 137-142, Mar. 1968.

Examines the proposition that tariffs and quotas are equivalent in the sense that an explicit tariff rate will produce an import level which, if set alternatively as a quota, will produce an implicit tariff equal to the explicit tariff.

105. — — — — .

"On the under-invoicing of imports". *Oxford University Institute of Statistics, Bulletin*, 26(4): 389-397, Nov. 1964.

A case study of Turkey, analysing the reasons for under-invoicing of imports.

106. — — — — .

"Optimal intervention to achieve non-economic objectives", by J.N. Bhagwati and T.N. Srinivasan. *Review of Economic Studies*, 36/1(105): 27-38, Jan. 1969.

Extension. Tan, Augustine H. "Optimal trade policies and non-economic objectives in models involving imported materials, inter-industry flows, and non-traded goods". *Review of Economic Studies*, 38/1(113): 105-111, Jan. 1971.

A discussion of the methods whereby a country could improve its output level, national self-sufficiency, factor employment in certain sectors, and the domestic availability of certain commodities.

107. — — — — .

"Protection, real wages and real incomes". *Economic Journal*, 69(276): 733-748, Dec. 1959. Also in his *Trade, tariffs and growth: essays in international economics*. Cambridge, Mass.: MIT Press, 1969. Ch. 7.

A critique of the re-examination by K. Lancaster of the Stolper-Samuelson theorem ("Protection and real wages: a restatement". *Economic Journal*, 67(266): 199-210, June 1957) followed by a new restatement of the theorem.

108. — — — — .

"Ranking of tariffs under monopoly power in trade", by Jagdish Bhagwati and Murray C. Kemp. *Quarterly Journal of Economics*, 83(2): 330-335, May 1969. Also in Bhagwati's *Trade, tariffs and growth: essays in international economics*. Cambridge, Mass.: MIT Press, 1969. Ch. 4.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

Extension. Riley, John G. "Ranking of tariffs under monopoly power in trade: an extension". *Quarterly Journal of Economics*, 84(4): 710-712, Nov. 1970.

An examination of optimal ranking of tariffs for a country with monopoly power in trade.

109. — — — — .

"The gains from trade once again". *Oxford Economic Papers*, 20(2): 137-148, July 1968. Also in his *Trade, tariffs and growth: essays in international economics*. Cambridge, Mass.: MIT Press, 1969. Ch. 3.

Review. Kemp, Murray C. "Some issues in the analysis of trade gains". *Oxford Economic Papers*, 20(2): 149-161, July 1968.

A qualification and extension of the conclusions of M. Kemp in "The gain from international trade" (*Economic Journal*, 72(288): 803-819, Dec. 1962).

110. — — — — .

"The pure theory of international trade: a survey". *Economic Journal*, 74(293): 1-84, Mar. 1964. Also in his *Trade, tariffs and growth: essays in international economics*. Cambridge, Mass.: MIT Press, 1969. Ch. 1.

For the professional economist. A good survey of most of the recent literature. Table of contents reads as follows:

- Part 1 — Theorems in statics: the pattern of trade.
- Part 2 — Theorems in statics: factor price-equalization.
- Part 3 — Theorems in comparative statics.
- Part 4 — Theorems in dynamics.
- Part 5 — Central limitations of pure theory: intermediates and capital goods.
- Part 6 — Welfare propositions: gains from trade.
- Part 7 — Measurement of welfare.
- Part 8 — Trade theory and development planning.

111. — — — — .

"Trade-diverting customs unions and welfare improvement: a clarification". *Economic Journal*, 81(323): 580-587, Sept. 1971.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

Review. Kirman, Alan P. "Trade diverting customs unions and welfare improvement: a comment". *Economic Journal*, 83(331): 890-894, Sept. 1973.

A discussion of the manner in which a trade-diverting customs union can result in welfare improvement.

— — — — .

Trade, tariffs and growth: essays in international economics. Cambridge, Mass.: MIT Press, 1969.

A collection of essays by Bhagwati, described separately, including:

- Ch. 1 — The pure theory of international trade: a survey.
- Ch. 3 — The gains from trade once again.
- Ch. 4 — (With Murray C. Kemp). Ranking of tariffs under monopoly power in trade.
- Ch. 5 — Non-economic objectives and the efficiency properties of trade.
- Ch. 7 — Protection, real wages and real incomes.
- Ch. 8 — (With Harry G. Johnson). A generalized theory of the effects of tariffs on the terms of trade.
- Ch. 9 — On the equivalence of tariffs and quotas.
- Ch. 10 — Fiscal policies, the faking of foreign trade declarations and the balance of payments.
- Ch. 11 — (With V.K. Ramaswami). Domestic distortions, tariffs and the theory of optimum subsidy.

112. BHARGAVA, R.N.

"Incidence of taxation". *Indian Economic Journal*, 2(1): 37-44, July 1954.

In simple language, describes the theory of the incidence of taxation.

113. BICKERDIKE, C.F.

"The theory of incipient taxes". *Economic Journal*, 16(64): 529-535, Dec. 1906. Also in Richard A. Musgrave and Carl S. Shoup, *Readings in the economics of taxation*. Homewood, Ill.: R.D. Irwin, 1959. Ch. 9.

Review. Edgeworth, F.Y. "Bickerdike's theory of incipient taxes". In his *Papers relating to political economy*. Reprint. New York: Burt Franklin, n.d. 3 v. Sec. VI, Ch. c.

An analysis of the optimal tariff.

114. BILLINGS, BRADLEY B.

General equilibrium production effects of effective rates of protection. Unpublished Ph.D. dissertation. Cornell University, 1971.

Studies the production effects of a tariff structure in general and partial equilibrium models incorporating intermediate goods.

Uniform effective rates are imposed on the general equilibrium models to bring out the differential production effects in the absence of differential tariffs.

BIRD, RICHARD M., and JOHN G. HEAD, eds.

Modern fiscal issues: essays in honor of Carl S. Shoup. Toronto: University of Toronto Press, 1972.

Two essays, described under the authors' names, are of particular interest:

Ch. 10 — Macaulay, Hugh. "Environmental quality, the market, and public finance".

Ch. 16 — Due, John F. "The evolution of sales taxation 1915-1972".

115. BIRD, RICHARD M.

"Tax incentives for regional development". In the *Canadian Tax Foundation 1968 Conference Report*. (Reprint Series no. 8). Toronto: University of Toronto, Institute for the Quantitative Analysis of Social and Economic Policy, (1968).

A comparison of various types of tax incentives which might be used by a national government to encourage industrial expansion in selected geographic regions.

— — — — .

"The value added tax: critique of a review".

Co-author. See citation under M. Krauss.

116. BISHOP, ROBERT L.

"The effects of specific and ad valorem taxes". *Quarterly Journal of Economics*, 82(2): 198-218, May 1968.

A comparison of the effects of specific and ad valorem taxes under competition and monopoly.

117. BLACK, J.

“Arguments for tariffs”. *Oxford Economic Papers*, 11(2): 191-208, June 1959.

Summarizes and discusses arguments in economic theory regarding the imposition of tariffs or export duties, or the adoption of methods such as multiple currency practices which have analogous effects.

118. BLACKHURST, RICHARD.

“Estimating the impact of tariff manipulation: the excess demand and supply approach”. *Oxford Economic Papers*, n.s., 25(1): 80-87, Mar. 1973.

An attempt to solve the problem of predicting the impact of tariff manipulation on both the country which is changing its tariffs and on the other countries involved, either as buyers or sellers in the world market. Quantifies the impact of tariff changes on the level of imports.

119. — — — — .

“General versus preferential tariff reduction for LDC exports: an analysis of the welfare effects”. *Southern Economic Journal*, 38(3): 350-362, Jan. 1972.

Develops a theoretical model for evaluating the relative welfare effects of two alternative methods of stimulating the exports of less developed countries: a general (nondiscriminatory) reduction by developed countries of their tariffs on all goods from LDC's; or reduction of their tariffs on a discriminatory basis of certain exports of the LDC's.

120. — — — — .

“Tariff preferences for LDC exports: a note on the welfare component of additional earnings”. *Rivista Internazionale di Scienze Economiche e Commerciali*, 18(2): 1180-1188, Dec. 1971.

Demonstrates that tariff reductions by industrialized countries on the exports of less developed countries will not always benefit the LDC's.

BORCHERDING, THOMAS E.

“Externalities and output taxes”.

Co-author. See citation under L. Bassett.

121. BOSSONS, JOHN. .

“The economic and redistributive effects of a value added tax”. *Proceedings of the Annual Conference of the National Tax Association, 1971*, pp. 254-265. (Reprint Series no. 57). Toronto: University of Toronto, Institute for the Quantitative Analysis of Social and Economic Policy, n.d.

A discussion, using the U.S.A. as an example, of the effects of substituting a value-added tax for an increase in either personal or corporate income taxes. Isolates the critical issues, discusses the domestic, economic and redistributive effects, discusses alternative ways of encouraging household saving and assesses the international effects.

BOTTRILL, ANTHONY.

“The impact of customs unions on trade in manufactures”.

Co-author. See citation under J. Williamson.

122. BOULDING, KENNETH E.

A reconstruction of economics. New York: John Wiley, 1950.

Review. Malach, Vernon. “Sales and output taxes”. *American Economic Review*, 44(1): 123-129, Mar. 1954.

For the serious student of economics. The subsection (pp. 104-107) entitled “Effects of taxation” and Ch. 8, “The theory of consumption”, deal with the effect on producers of sales and output taxes.

123. — — — .

“Comment”. *American Economic Review*, 54(1): 129, Mar. 1954.

A reply to the comments by V. Malach (“Sales and output taxes”. *American Economic Review*, 44(1): 123-129, Mar. 1954) on Boulding’s asset-indifference technique in *A reconstruction of economics* (New York: John Wiley, 1950).

124. BOUVIER, EMILE.

Les rouages de l’économie. Montréal, Guérin éditeur, 1970. 512 p.

Ce volume est un texte d’initiation qui vise à une présentation simple et claire des termes, des réalités et des institutions économiques. A consulter spécialement:

— Chapitre neuvième: Les comptes de la nation — (p. 139): Impôts indirects.

- Chapitre quinzième: Les finances de l'Etat n° 2: Les ressources de l'Etat
(p. 226): Les taxes indirectes
(p. 226): Les droits de douane
- Chapitre seizième: Le commerce avec les pays étrangers. n° 4: Protectionnisme
ou libre — échange. (p. 247)

125. BOYER, GILLES.

La fonction du libre-échange, dans *Le Soleil de Québec*, 16 juillet 1975. p. A.4, col. 1, art. 1.

Les conclusions de la politique du libre-échange soutenues par André Raynauld
abolition des tarifs.

Rôle des tarifs.

Résultats favorables pour le Canada.

Définition du libre-échange généralisé.

BRADFORD, DAVID F.

“Optimal departures from marginal cost pricing”.

Co-author. See citation under W. Baumol.

126. — — — — .

“Optimal taxes and pricing: reply”, by David F. Bradford and William J. Baumol.
American Economic Review, 62(1): 175-176, Mar. 1972.

A reply to the comments by Y. Ng (“Optimal taxes and pricing: comment”. *American Economic Review*, 62(1): 173-174, Mar. 1972) on “Optimal departures from marginal cost pricing” (*American Economic Review*, 60(3): 265-283, June 1970).

127. BRANTS, VICTOR.

Les grandes lignes de l'économie politique. Paris, Librairie J. Gabalda et Cie., 1908.
2 vols.

L'auteur dans cette recherche presente les règles de l'économie politique ainsi que ses influences et ses limites, son action et ses contre-coups, principalement sur les phénomènes contemporains. A consulter particulièrement:

— Titre II: Chapitre IV:

— libre-échange et protection

- n° 1 — théorie générale (p. 72).
- n° 2 — système prohibitif (p. 74).
- n° 3 — école du laisser-passer (p. 76).
- n° 4 — la protection (p. 79).
- n° 5 — le libre-échange (p. 79).
- n° 7 — tarifs généraux et traités de commerce (p. 87).
- n° 8 — politique douanière des principaux pays.

128. BREAK, GEORGE F.

“Excise tax burdens and benefits”. *American Economic Review*, 44(4): 577-594, Sept. 1954.

Explores the nature of the burdens and benefits of excise taxes in an economy where some, and perhaps most, of the markets are not perfectly competitive.

— — — — .

“The welfare aspects of excise taxes”.

Co-author. See citation under E. Rolph.

129. BRENNAN, G., and D.A. AULD.

“The tax cut as an anti-inflationary measure”. *Economic Record*, 44(108): 520-525, Dec. 1968.

A comparison of the efficiency of cuts in income and sales taxes as weapons against inflation.

130. BRETON, ALBERT.

“The economics of nationalism”. *Journal of Political Economy*, 72(4): 376-386, Aug. 1964.

A discussion of a variety of methods which might be used to encourage nationalistic goals. Includes an analysis of taxes and tariffs.

131. BROCARD, L.

Principes d'économie nationale et internationale. Paris, Librairie du Recueil Sirey, 19129. 3 vols.

Traité général d'économie politique reliant les problèmes d'économie nationale à l'économie internationale.

A lire: Tome 1, p. 3 — 11, sur le mercantilisme.

Tome 2, p. 227 — 277, sur l'évolution de la théorie du protectionnisme et de son régime juridique, et, p. 267 — 274, sur le tarif douanier.

132. BROGLIE, ACHILLE, DUC de.

Le libre-échange et l'impôt. Paris, Calmann-Lévy, 1879. XLIII, 430 p.

Série d'essais écrits vers 1850 par un législateur ayant trait aux principales questions économiques de l'heure.

A lire: p. 131 — 195, sur la liberté commerciale.

L'auteur est un partisan du protectionnisme.

133. BROTHWELL, J.F.

"Budget adjustments with a consumption tax". *Yorkshire Bulletin of Economic and Social Research*, 14(2): 59-73, Nov. 1962.

An extension of R. Musgrave's treatment of consumption taxes (In *The theory of public finance: a study in public economy*. New York: McGraw-Hill, 1959. pp. 447-452) in relation to stabilization policy. Derives certain consumption tax multipliers (ad valorem on consumption goods and services) for a number of the more important types of budget adjustment, so that a comparison with the corresponding income tax multipliers is facilitated.

134. BROWN, E. CARY.

"Analysis of consumption taxes in terms of the theory of income determination". *American Economic Review*, 40(1): 74-89, Mar. 1950.

Review. Ritter, Lawrence S. "Consumption taxes and income determination: comment". *American Economic Review*, 41(1): 191-193, Mar. 1951.

A discussion of the effects on consumer spending of the higher price level induced by consumption taxes. Also a comparison of the deflationary effect of income and consumption taxes.

135. — — — — .

"Mr. Kaldor on taxation and risk bearing". *Review of Economic Studies*, 25/1(66): 49-52, Oct. 1957.

A critique of *An expenditure tax* (4th ed. London: Unwin, 1965. Ch. 3) by N. Kaldor.

136. BROWN, HARRY G.

"Some frequently neglected factors in the incidence of taxation". *Journal of Political Economy*, 28: 499-504, 1920.

A discussion of the ratio of the distribution of the burden of commodity taxation in relation to total expenditures or ability to spend; the effects of commodity taxation on the general price-level; and the conditions under which the burden may be shifted to the economic rent of land used in production, to entrepreneurs, or onto wages.

137. — — — — .

The economics of taxation. New York: Henry Holt, 1924.

A text for the university student, studying the effects of various kinds of taxes. Of particular interest:

Ch. 3 — Taxes on commodities competitively produced.

Ch. 4 — Taxes on commodities monopolistically produced.

Ch. 10 — The incidence of import and export tariffs.

138. — — — — .

"The incidence of a general output or a general sales tax". *Journal of Political Economy*, 47(2): 254-262, 1939; 47(3): 418-420, 1939. Also in Richard A. Musgrave and Carl S. Shoup, *Readings in the economics of taxation*. Homewood, Ill.: R.D. Irwin, 1959. Ch. 21.

Reviews. Buchanan, James M. "The methodology of incidence theory: a critical review of some recent contributions". In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 6.

Due, John F. "A general sales tax and the level of employment: a reconsideration". *National Tax Journal*, 2(2): 122-130, June 1949.

Morgan, Daniel C. *Retail sales tax: an appraisal of new issues*. Madison, Wis.: University of Wisconsin Press, 1964. Ch. 6.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

Attempts to show that the incidence of a general output tax is the same as if it raised all prices without decreasing or increasing money incomes.

139. BROWNE, G.W.

"A note on tariffs and subsidies". *South African Journal of Economics*, 14(3): 224-225, Sept. 1946.

A critique of "The relative merits of tariffs and subsidies as methods of protection" (*South African Journal of Economics*, 14(2): 117-131, June 1946) by R. Threllfell.

140. BROWNLEE, O.H.

"Taxation and the price level in the short run". *Journal of Political Economy*, 62: 26-33, 1954.

Attempts to determine the conditions under which increased taxation (income and excise) will lead to higher price levels.

141. BRUNO, MICHAEL.

"Domestic resource costs and effective protection: clarification and synthesis". *Journal of Political Economy*, 80(1): 16-33, Jan./Feb. 1972.

The "domestic resource cost", in addition to being a measure of comparative advantage, can be used as an ex-post measure of the cost of a restrictive trade system, or as a measure of the effective protection of various goods. This paper gives a summary of its theory and application, and then compares it to the theory of the effective protective rate.

142. BUCHANAN, JAMES M.

"Comparative tax analysis and economic methodology". In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 7.

Attempts to synthesize two methods of comparing the effects of direct and indirect taxation. Into the first group falls the work of E. Barone, G. Borgatta, M. Fasiani and M. Joseph ("The excess burden of indirect taxation". *Review of Economic Studies*, 6: 226-231, 1938-1939). The second group is represented by E. Rolph and G. Break ("The welfare aspects of excise taxes". *Journal of Political Economy*, 57(1): 46-54, Feb. 1949), I. Little ("Direct versus indirect taxes". *Economic Journal*, 61(243): 577-584, Sept. 1951) and M. Friedman ("The 'welfare' effects of an income tax and an excise tax". *Journal of Political Economy*, 60(1): 25-33, Feb. 1952).

143. — — — — .

“External diseconomies, corrective taxes, and market structure”. *American Economic Review*, 59(1): 174-177, Mar. 1969.

Review. Baumol, William J. “On taxation and the control of externalities”. *American Economic Review*, 62(3): 307-322, June 1972.

Demonstrates that taxes or subsidies designed to correct external diseconomies may well lead to a reduction in welfare when the polluting industry is monopolistic.

144. — — — — .

“Externality”, by James M. Buchanan and William C. Stubblebine. *Economia*, n.s., 29: 371-384, Nov. 1962.

Review. Baumol, William J. “On taxation and the control of externalities”. *American Economic Review*, 62(3): 307-322, June 1972.

Defines, illustrates and considers the implications of the concept of “externality”. Also discusses the distinctions between marginal and inframarginal externalities, potentially relevant and irrelevant externalities, and Pareto-relevant and Pareto-irrelevant externalities. Includes a short review of R. Coase’s conclusions (“The problem of social cost”. *Journal of Law and Economics*, 3: 1-44, Oct. 1960) on the treatment of externalities through taxes or subsidies.

145. — — — — .

“Externality in tax response”. *Southern Economic Journal*, 33(1): 35-42, July 1966.

A discussion of the externalities which are caused by the response of tax payers to taxes. Suggests that the tax structure be designed to penalize such unproductive behavior, and to reward acceptable conduct.

— — — — .

Fiscal theory and political economy: selected essays. Chapel Hill, N.C.: University of North Carolina Press, 1960.

A collection of the author’s essays. The following papers, described separately, are of particular interest:

Ch. 6 — The methodology of incidence theory: a critical review of some recent contributions.

Ch. 7 — Comparative tax analysis and economic methodology.

146. — — — — .

Public finance in democratic process: fiscal institutions and individual choice. Chapel Hill, N.C.: University of North Carolina Press, 1967.

Analyses the effects of designated fiscal institutions on individual behavior in a collective tax situation. Tariffs are not examined, but the author does look at general sales taxes and specific excise taxes.

147. — — — — .

"The capitalization and investment aspects of excise taxes under competition: comment". *American Economic Review*, 46(5): 974-977, Dec. 1956.

Review. Stockfish, J.A. "The capitalization and investment aspects of excise taxes under competition: reply". *American Economic Review*, 46(5): 977-980, Dec. 1956.

A critique of "The capitalization and investment aspects of excise taxes under competition" (*American Economic Review*, 44(3): 287-300, June 1954) by J. Stockfish.

148. — — — — .

"The methodology of incidence theory: a critical review of some recent contributions". In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 6.

Reviews and discusses the literature on excise tax incidence, especially the work of E. Rolph ("A proposed revision of excise tax theory". *Journal of Political Economy*, 60(2): 102-117, Apr. 1952; "A theory of excise subsidies". *American Economic Review*, 42(4): 515-527, Sept. 1952; "Government burdens and benefits: discussion". *American Economic Review*, 43: 537-543, 1953; "A theory of excise subsidies: reply". *American Economic Review*, 43(5, pt. 1): 895-898, Dec. 1953; and *The theory of fiscal economics*. Reprint. Westport, Conn.: Greenwood, 1971), J. Due ("Toward a general theory of sales tax incidence". *Quarterly Journal of Economics*, 67(2): 253-266, May 1953), R. Musgrave ("General equilibrium aspects of incidence theory". *American Economic Review, Papers and Proceedings*, 43(2): 504-517, May 1953; "On incidence". *Journal of Political Economy*, 61(4): 306-323, Aug. 1953), H. Jenkins ("Excise tax shifting and incidence: a money-flows approach". *Journal of Political Economy*, 63(2): 125-149, Apr. 1955), L. Abbott ("A theory of excise subsidies: comment". *American Economic Review*, 43(5, pt. 1): 890-895, Dec. 1953) and H. Brown ("The incidence of a general output or a general sales tax". *Journal of Political Economy*, 47(2): 254-262, 1939).

149. BUEHLER, ALFRED G.

“Public expenditures and the incidence of taxes: some theoretical considerations”. *American Economic Review*, 28(4): 674-683, Dec. 1938.

Review. Holden, Grenville. “Incidence of taxation as an analytical concept”. *American Economic Review*, 30(4): 774-786, Dec. 1940.

Examines the way in which the shifting, capitalization, incidence and effects of taxes are related to both the spending of public funds and the raising of public revenues.

150. BULLOCK, CHARLES J.

“Direct and indirect taxation in economic literature”. *Political Science Quarterly*, 13(3): 442, 1898.

Outlines the definitions various eras have used for direct and indirect taxes, shows how each has been inadequate and then suggests a useful and general definition.

151. BUNGE, N. CH.

Esquisses de littérature politico-économique. New York, Burt Franklin, 1971. 455 p.

Ce livre est formé d'articles sur l'histoire de l'économie politique à diverses époques. Nous recommandons spécialement:

— Première partie: Chapitre VII:

n° 2 : Liste et l'utilité des droits protecteurs (p. 43 — 47).

BURBIDGE, J.B.

“The short-period incidence of taxation”.

Co-author. See citation under A. Asimakopulos.

152. BURN, DUNCAN, and BARBARA EPSTEIN.

Realities of free trade: two industry studies. London: George Allen & Unwin, 1972.

Concerned with the probable impact of changes in international trading arrangements — specifically free trade — on particular industries. Divided into two parts. Part I by Epstein is a study of the heavy electrical engineering industry in which such nontariff barriers to trade as the procurement policies of government and other public authorities are important. Part II by Burn is on the chemical industry, where nontariff forces relating to comparative advantage might be expected to influence trade flows as tariffs are reduced.

153. BURTON, H.

“Expenditure taxes, imports and gross domestic product at market prices”. *Economic Journal*, 67(268): 644-654, Dec. 1957.

Review. Nicholson, J.L. “Import duties and the gross domestic product at market prices”. *Economic Journal*, 68: 393-396, June 1958.

Explores the validity of the 1954 U.K. definition of gross domestic product at market prices, and explores the implications.

154. — — — — .

“Import duties and the basic equations of social accounting”. *Public Finance*, 14(1): 39-46, 1959.

Import duties are generally aggregated with the total of taxes on expenditures in systems of Keynesian social accounting. This article presents the social accounts of Britain for 1957 in the form of a matrix and derives the basic equations of social accounting with import duties excluded from definitions of GNP and GDP.

155. BUTLIN, S.J.

“Incidence of taxation”. *Economic Record*, 13(25): 189-200, Dec. 1937.

An examination of the deficiencies of incidence theory.

156. BYÉ, MAURICE.

“Freer trade and social welfare: comments on Mr. Heilperin’s article”. *International Labour Review*, 77(1): 38-47, Jan. 1958.

A reply to the comments of M. Heilperin (“Freer trade and social welfare: some marginal comments on the ‘Ohlin Report’” *International Labour Review*, 75(3): 173-192, Mar. 1957) on *Social aspects of European economic co-operation* (by M. Byé, T. Matthew, H. Meinhold, B. Ohlin, P. Saraceno, and P. Verdoorn. (Studies and Reports, New Series, no. 46). Geneva: ILO, 1956).

157. — — — — .

Relations économiques internationales. Dalloz, Paris, 1971. 3ième édition. 1111 p.

Le quatrième chapitre (pp. 341 — 351) se veut un texte général pouvant se rapporter à tous les pays et parlant du contenu du tarif douanier; des modes d’établissement du tarif. Les accords commerciaux: avantages commerciaux hors tarifs.

158. CAILLAUD, EUGÈNE.

Les idées économiques de Condorcet. New York, Burt Franklin, 1970. 189 p.

L'auteur analyse les idées économiques de Condorcet et nous démontre que ce dernier est le disciple fidèle de Turgot, et, par l'intermédiaire de Turgot, de Quesnay et de Gournay. A consulter particulièrement:

- Chapitre II: Condorcet critique du mercantilisme et du prohibitionnisme.
- (p. 51 — 54): Impôts indirects.

CARROLL, J.J.

"Distribution of tax payments by income groups: a case study for 1948".

Co-author. See citation under R. Musgrave.

159. CASAS, FRANCISCO R.

"International factor movements in a tariff-ridden world economy". *Manchester School of Economic and Social Studies*, 41(2): 215-223, June 1973.

Considers the difficulties which arise in defining the equilibrium condition in the world market for a mobile factor, when the international movement of commodities is restricted by the imposition of tariffs.

160. — — — — .

"Optimal effective protection in general equilibrium". *American Economic Review*, 63(4): 714-716, Sept. 1973.

A critique and extension of "Tariffs, intermediate goods and domestic protection" (*American Economic Review*, 59(3): 261-269, June 1969) by R. Ruffin.

161. CASS, DAVID, WILLIAM H. OAKLAND and MARK V. PAULY.

"Discussion of 'Effects of taxation on risk-taking'". *American Economic Review, Papers and Proceedings*, 59(2): 562-567, May 1969.

A discussion of the afore-mentioned article by A. Shibata (*American Economic Review, Papers and Proceedings*, 59(2): 553-561, May 1969).

CAVES, RICHARD E., and HARRY G. JOHNSON, eds.

Readings in international economics. Homewood, Ill.: Richard D. Irwin, 1968.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

A collection of essays. The following studies, described under the authors' names, are of particular interest:

- Ch. 2 — Metzler, Lloyd A. "Tariffs, the terms of trade, and the distribution of national income".
- Ch. 11 — Lerner, A.P. "The symmetry between import and export taxes".
- Ch. 12 — Baldwin, Robert E. "The new welfare economics and gains in international trade".
- Ch. 14 — Bhagwati, J., and V. Ramaswami. "Domestic distortions, tariffs and the theory of optimum subsidy".
- Ch. 16 — Lipsey, R.G. "The theory of customs unions: a general survey".
- Ch. 33 — Balassa, Bela. "Tariff protection in industrial countries: an evaluation.

162. CAVES, RICHARDE.

"The economics of reciprocity: theory and evidence on bilateral trading arrangements". In Willy Sellekaerts, ed., *International trade and finance: essays in honor of Jan Tinbergen*. Toronto: Macmillan, 1974. Ch. 1.

Restates and extends the theory of preferential trading, emphasizing its relation to the simple theory of monopolistic discrimination. Applies theory to national bilateral trading agreements.

163. CHAFFEE, DONALD M., JR.

A contribution to customs union theory. Unpublished Ph.D. dissertation. University of California, Davis, 1970.

Uses a three-good model of international trade with tariffs and a customs union to analyse Viner's concept of trade creation as a measurement of a "good" effect of a customs union.

164. CHAPMAN, S.J.

"A note on the incidence of protective import duties". *Economic Journal*, 19(73): 133-139, Mar. 1909.

Extension. ----. "The incidence of import duties — a correction and explanation". *Economic Journal*, 19(74): 305-308, June 1909.

The effect of an import duty upon the taxing country.

165. — — — — .

“The incidence of import duties — a correction and explanation”. *Economic Journal*, 19(74): 305-308, June 1909.

A correction of an error in his “A note on the incidence of protective import duties” (*Economic Journal*, 19(73): 133-139, Mar. 1909).

166. CHENG, PAO L.

“A note on the progressive consumption tax”. *Journal of Finance*, 8(3): 333-342, Sept. 1953.

Demonstrates the operation of the progressive consumption tax proposed by W. Morton (“A progressive consumption tax”. *National Tax Journal*, 4(2): 160-166, June 1951) upon national economic aggregates.

167. CHIPMAN, JOHN S.

“A survey of the theory of international trade”. *Econometrica*, 33(3): 477-519, July 1965; 33(4): 685-760, Oct. 1965; 34(1): 18-76, Jan. 1966.

An extremely comprehensive survey, emphasizing the mathematical structure of international trade theory. Divided into three parts — classical theory, neoclassical theory and modern theory — arranged under concepts rather than theorists.

CHUNG, JAE W.

“Non-tariff distortions and trade preferences for developing countries”.

Co-author. See citation under J. Walter.

168. CIRIACY-WANTRUP, S.V.

“Taxation and the conservation of resources”. *Quarterly Journal of Economics*, 58: 157-195, Feb. 1944.

An examination of the effects of taxation (taxes on current net revenues, present value taxes, death taxes, yield taxes and lump sum taxes) on the time distribution of rates of production.

169. CLAGUE, CHRISTOPHER K.

“Tariff preferences and separable utility”. *American Economic Review, Papers and Proceedings*, 61(2): 188-194, May 1971.

An extension and critique of the Verdoorn-Johnson model of customs unions.

170. — — — — .

“The trade effects of tariff preferences”. *Southern Economic Journal*, 38(3): 379-389, Jan. 1972.

Presents a partial equilibrium model of tariff preferences (applicable to either individual or aggregate product categories) and applies the model to finished and semi-finished manufactures from LDC's imported by the major industrialized nations. Ends by estimating the effects.

171. CLAIRMONTE, FRÉDÉRIC.

Le libéralisme économique et les pays sous-développés. Paris, Librairie Minard, 1958. 361 p.

L'auteur essaie d'exprimer dans ce livre l'importance capitale présente à notre époque l'industrialisation des régions insuffisamment développées. A consulter spécialement:

- Chapitre I: List et son lien avec le protectionnisme (pp. 42 — 74).
- (p. 140) : Propos sur la préférence impériale.
- (p. 30) : Définition du libre échange.

172. CLAPHAM, MICHAEL.

“State enterprises and international trade”. In C. Fred Bergsten, ed., *Toward a new world trade policy: the Maidenhead Papers*. Lexington, Mass.: D.C. Heath, 1975, Ch. 12.

Considers various forms of government intervention (e.g., government ownership and management of monopolies, government procurement policies, subsidies to labour, unrequited provision of capital to firms, sectoral support schemes, cheap export credits, and investment controls) affecting international trade and recommends methods of controlling these new non-tariff barriers.

173. CLARK, JOHN BATES.

Principes d'économie dans leur application aux problèmes modernes de l'industrie et de la politique économique. Traduit de l'anglais par W. Oualid et O. Leroy. Paris, V. Giard et E. Brière, 1911. XXVI, 520 p.

A lire: Chapitre 28, Protectionnisme et monopole, p. 469 — 487. L'auteur de ce livre met en relation le protectionnisme et les tendances monopolitiques des trusts.

174. CLEMHOUT, S., and H.Y. WAN, JR.

"Learning-by-doing and infant industry protection". *Review of Economic Studies*, 37/1(109): 33-56, Jan. 1970.

Attacks the infant-industry protection argument.

175. CLERGET, PIERRE.

Manuel d'économie commerciale. Paris, Librairie Armand Colin, 1919, 374 p.

L'auteur dans ce livre insiste fortement sur les réformes qui s'imposent dans tous les domaines de l'activité commerciale de la France et sur les méthodes d'offensive économique qui permettent selon lui à ce pays de gagner la paix. Il va sans dire que l'auteur fait allusion au premier conflit mondial. A retenir principalement:

— Chapitre XVII: Le régime douanier.

— Le protectionnisme (p. 322).

— Les formes de protectionnisme (p. 323).

176. COASE, R.H.

"The problem of social cost". *Journal of Law and Economics*, 3: 1-44, Oct. 1960.

Reviews. Baumol, William J. "On taxation and the control of externalities". *American Economic Review*, 62(3): 307-322, June 1972.

Buchanan, James M., and William C. Stubblebine. "Externality". *Economia*, n.s., 29: 371-384, Nov. 1962.

Attacks the school of economic thought (such as in Pigou's *Economics of welfare*) which advocates government regulation of externalities through the payment of damages or through taxation. Believes that the benefits of such a policy are overestimated and diverts attention from possible harmful changes caused by such corrective measures.

Suggests the use of a method similar to the opportunity costs approach to determine whether the gain from preventing the harm is greater than the loss which would be suffered elsewhere by stopping the harmful action.

177. COCKS, R.A., and HARRY G. JOHNSON.

"A note on dumping and social welfare". *Canadian Journal of Economics*, 5(1): 137-140, Feb. 1972.

An extension of the theory of dumping. Compares the effects on welfare of monopoly behavior in a closed home market and of a discriminatory monopoly when the economy is open to international trade.

178. COE, V.F.

"The gains of trade". *Canadian Journal of Economics and Political Science*, 1(4): 588-598, Nov. 1935.

Attempts to demonstrate that economic theory cannot prove as a general argument that, under free trade, each nation's gain is at a maximum.

179. COHEN, BENJAMIN I.

"Measuring the short-run impact of a country's import restrictions in its exports". *Quarterly Journal of Economics*, 80(3): 456-462, Aug. 1966.

Suggests a method to measure the connection between a country's import restrictions and its export costs, even if import restrictions do not affect the composition of domestic output.

180. — — — — .

"The use of effective tariffs". *Journal of Political Economy*, 79(1): 128-141, Jan./Feb. 1971.

Extension. Guisinger, Stephen, and Daniel M. Schydrowsky. "The empirical relationship between nominal and effective rates of protection". In Herbert G. Grubel and Harry G. Johnson, eds., *Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970*. Geneva, Switzerland: GATT, 1971. Ch. 14.

A discussion of the value of the theory of effective tariffs as a means of comparing the level of protection among various countries, and as a way of studying the effects of the tariff structure on resource allocation within a country.

181. COLBERG, MARSHALL R.

"Shifting of a specific excise tax". *Public Finance*, 9(2): 168-175, 1954.

Derives a simple algebraic formula to express the price change resulting from a uniform increase in marginal cost under either pure competition or monopoly with reference to an excise tax.

182. COLM, GERHARD, and HASKELL P. WALD.

"Further consideration of the distribution of the tax burden: some comments on tax burden comparisons". *National Tax Journal*, 5(1): 1-14, Mar. 1952.

An extension of "Distribution of tax payments by income groups: a case study for 1948" (*National Tax Journal*, 4(1): 1-53, Mar. 1951) by R. Musgrave, J. Carroll, L. Cook and L. Frane, and "Distribution of tax burdens in 1948" (*National Tax Journal*, 4(3): 269-285, Sept. 1951) by R. Tucker. Suggests refinements to the methodology through improved methods of allowing for non-money income and imputed income, and the addition of estimates for significant subgroups.

183. COLM, GERHARD.

"The ideal tax system". *Social Research*, 1(3): 319-342, July 1934. Also in his *Essays in public finance and fiscal policy*. New York: Oxford University Press, 1955. Ch. 3.

An analysis of an ideal tax system in the light of the following criteria: justice, fiscal productivity, and ability to mitigate business cycles.

184. COLSON, C.

Cours d'économie politique. 2^e édition. Paris, Gauthier — Villars, 1920. 6 vols.

A lire: Tome 4, p. 331 — 480.

Sujets abordés: la valeur en douane, la théorie du commerce international, du libre — échange et de la protection, les traités de commerce, la législation douanière, métropoles et colonies, etc.

185. CONRAD, ALFRED H.

"On the calculation of tax burdens". *Economica*, n.s., 22(88): 342-348, Nov. 1955.

Review. Prest, A.R. "On the calculations of tax burdens — a rejoinder". *Economica*, n.s., 23(91): 270-272, Aug. 1956.

A discussion of "Statistical calculations of tax burdens" (*Economica*, n.s., 22(87): 234-245, Aug. 1955) by A. Prest.

COOK, L.D.

"Distribution of tax payments by income groups: a case study for 1948".

Co-author. See citation under R. Musgrave.

186. COOPER, C.A., and B.F. MASSELL.

"A new look at customs union theory". *Economic Journal*, 75(300): 742-747, Dec. 1965.

Review. Arndt, Sven W. "On discriminatory vs. non-preferential tariff policies". *Economic Journal*, 78(312): 971-979, Dec. 1968.

A discussion of the welfare effects of customs unions.

187. COOPER, RICHARD N.

"Economic assumptions of the case for liberal trade". In C. Fred Bergsten, ed., *Toward a new world trade policy: the Maidenhead Papers*. Lexington, Mass.: D.C. Heath, 1975. Ch. 1.

An assessment of the practical importance of possible exceptions to the case for free trade:

- 1) inequitable distribution of income
- 2) unemployment
- 3) balance of payments disequilibrium
- 4) externalities such as pollution
- 5) overdependence on foreign supplies
- 6) imperfect markets requiring protection of infant industries
- 7) adjustment costs exceeding longer term benefits.

188. — — — — .

"Tariff dispersion and trade negotiations". *Journal of Political Economy*, 72(6): 597-603, Dec. 1964.

Examines the effect of the shift from item-by-item to across-the-board techniques in international tariff bargaining in ensuring reciprocal benefits to bargaining countries. In particular, the effect of the high dispersion of U.S. tariff rates compared to the EEC in Kennedy Round reductions is examined.

189. COPLAND, D.B.

"A neglected phase of tariff controversy". *Quarterly Journal of Economics*, 45: 289-308, Feb. 1931.

Reviews and defends the conclusions of a committee charged with inquiring into the economic effects of the Australian tariff (*The Australian tariff: an economic enquiry*, by J. Brigden, D. Copland, E. Dyason, L. Giblin and C. Wickens. July, 1929). Analyses the relation of the increase in employment with assistance to manufacturing, and concludes that those industries receiving greatest protection were those with most pronounced expansion. It would have cost more to extend production on the land than to have applied limited protection to manufacturing.

190. — — — — .

"A note on tariff theory". *Economic Record*, 10(18): 83-87, June 1934.

A short review of the tariff theory of Bertil Ohlin.

191. CORDEN, W. M.

"Effective protective rates in the general equilibrium model: a geometric note". *Oxford Economic Papers*, 21(2): 135-141, July 1969.

Extension. Tan, Augustine H. "Fixed coefficients and the theory of effective protection in general equilibrium". *Malayan Economic Review*, 15(2): 1-6, Oct. 1970.

Reconciles the concept of the effective protective rate with the simple Heckscher-Ohlin general equilibrium model. Considers the case of a small country (with two final products and two produced inputs) which faces infinitely elastic import supply and export demand curves under free trade equilibrium.

— — — — .

"Import restriction as an instrument of balance-of-payments policy".

Co-author. See citation under M. Hemming.

192. — — — — .

"Monopoly, tariffs, and subsidies". *Economica*, n.s., 34(133): 50-58, Feb. 1967.

Considers the effects of tariffs and subsidies in a young industrializing economy which plays a relatively small part in world trade, assuming increasing returns and monopoly in import-competing industries.

193. — — — — .

"Protection and foreign investment". *Economic Record*, 43(102): 209-232, June 1967.

A discussion of the welfare implications of a close relationship between protection and foreign investment.

194. — — — — .

Recent developments in the theory of international trade. (Special Papers in International Economics, no. 7). Princeton, N.J.: Princeton University Press, 1965.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

Focuses on the major changes in trade theory in recent years, and discusses these changes in the light of their usefulness to applied economics.

Table of contents reads as follows:

- Ch. 1 — Balance-of-payments theory.
- Ch. 2 — The pure theory of international trade.
- Ch. 3 — Trade and growth.
- Ch. 4 — Trade and welfare.
- Ch. 5 — The theory of customs unions.
- Ch. 6 — Trade policy and underdeveloped countries.
- Ch. 7 — Conclusion.

195. — — — — .

“Tariffs, subsidies and the terms of trade”. *Economica*, n.s., 24(95): 235-242, Aug. 1957.

Reviews. Frenkel, Jacob A. “Tariffs, subsidies and community indifference curves”. *Southern Economic Journal*, 39(1): 119-120, July 1972.

Michaely, Michael. “A note on tariffs and subsidies”. *American Economic Review*, 57(4): 888-891, Sept. 1967.

Yeh, Yeong-Her. “On subsidies vs. tariffs”. *Southern Economic Journal*, 38(1): 89-92, July 1971.

A comparison of the merits of tariffs and subsidies for import-competing industries, on the basis of their relative effects on the pattern of consumption and on the terms of trade.

196. — — — — .

“The calculation of the cost of protection”. *Economic Record*, 33(64): 29-51, Apr. 1957.

A discussion of a method of measuring the “excess cost” of protection.

197. — — — — .

“The structure of a tariff system and the effective protective rate”. *Journal of Political Economy*, 74(3): 221-237, June 1966.

Reviews. Jones, Ronald W. “Effective protection and substitution”. *Journal of International Economics*, 1(1): 59-81, 1971.

Ray, Alok. "Non-traded inputs and effective protection: a general equilibrium analysis". In his *Trade, protection and economic policy: essays in international economics*. Unpublished Ph.D. dissertation. University of Rochester, 1972. Ch. 2.

Wang, N.T. "Preferential schemes: a reappraisal". *Banca Nazionale de Lavoro Quarterly Review*, 80: 73-98, Mar. 1967.

Extension. Humphrey, David B. "Demand inflation and effective protection". *Southern Economic Journal*, 37(2): 144-150, Oct. 1970.

An extension of existing theory on the effective protective rate. Discusses its relationship with the equilibrating exchange rate adjustment and the general equilibrium implications. Model also introduces nontraded goods.

198. — — — — .

"The substitution problem in the theory of effective protection". *Journal of International Economics*, 1(1): 37-57, 1971.

Reviews. Jones, Ronald W. "Effective protection and substitution". *Journal of International Economics*, 1(1): 59-81, 1971.

Ramaswami, V.K., and T.N. Srinivasan. "Tariff structure and resource allocation in the presence of factor substitution". In Jagdish N. Bhagwati, Ronald W.P. Jones, Robert A. Mundell and Jaroslav Vanek, eds., *Trade, balance of payments and growth: papers in international economics in honor of Charles P. Kindleberger*. Amsterdam: North-Holland, 1971. Ch. 13.

Considers the general equilibrium implications for the theory of effective protection of removing the assumption of fixed coefficients between any particular good and its produced traded inputs.

199. — — — — .

"The tariff". In Alex Hunter, ed., *The economics of Australian industry: studies in environment and structure*. Melbourne: Melbourne University Press, 1963. Ch. 6.

Using Australian data, the author describes the elements and effects of tariff making. Some information is useful to members of the Commonwealth and GATT.

200. — — — — .

The theory of protection. London: Oxford University Press, 1971.

A restatement of the positive static theory of protection (including a discussion of trade taxes and subsidies, direct subsidies and taxes on consumption or the product of traded goods, multiple exchange rates and quantitative restrictions), and the

effects on resource allocation, the pattern of consumption, the balance of payments and the prices of factors of production. Chapters 3-7 focus mainly on the theory of effective protection.

Of particular interest:

- Ch. 1 — Introduction.
- Ch. 2 — Partial equilibrium foundations.
- Ch. 3 — Tariffs on inputs and the effective protective rate.
- Ch. 4 — The general equilibrium approach and the theory of protective structure.
- Ch. 5 — The general equilibrium approach and the exchange rate adjustment.
- Ch. 6 — The substitution problem in the theory of effective protection.
- Ch. 7 — Non-traded inputs and other complications.
- Ch. 8 — On the uniformity of tariff structures.
- Ch. 9 — Import quotas: partial equilibrium analysis.
- Ch. 10 — Import quotas: general equilibrium analysis.
- Ch. 11 — Conclusion.
- App. 1 — Effective protection: some history.

201. CORLETT, W.J., and D.C. HAGUE.

“Complementarity and the excess burden of taxation”. *Review of Economic Studies*, 21/1(54): 21-30, 1954.

Describes a situation wherein indirect taxation could be shown to be superior to direct taxation. States the conditions in which a change from income tax to a system of indirect taxes, raising the same revenue from an individual, could increase the supply of labour and raise real income.

COTTERET, J.M.

Droit fiscal.

Co-auteur. Voir citation sous L. Trotabas.

202. COURNOT, AUGUSTIN.

“Of monopoly and of the influence of taxation on commodities produced under a monopoly”. In Richard A. Musgrave and Carl S. Shoup, *Readings in the economics*

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

of taxation. Homewood, Ill.: R.D. Irwin, 1959. Ch. 15.

Examines the effect of an excise tax on those articles produced under conditions of monopoly.

203. CROMPTON, GEORGE.

“Can the tariff be made scientific?”. *American Academy of Political and Social Science, Annals*, 141: 115-119, Jan. 1929.

An enumeration of problems encountered in trying to set an effective tariff rate.

204. — — — — .

The tariff: an interpretation of a bewildering problem. New York: Macmillan, 1927.

A history of the free trade-protection controversy and an examination of the merits of the arguments. Table of contents reads as follows:

- Ch. 1 — “The wealth of nations”.
- Ch. 2 — The spread of the free trade movement.
- Ch. 3 — The return to protection.
- Ch. 4 — The free trade theory.
- Ch. 5 — Free trade fallacies.
- Ch. 6 — Some arguments for protection.
- Ch. 7 — The infant industries argument.
- Ch. 8 — The nature of industrial development.
- Ch. 9 — The course of industrial development.
- Ch. 10 — Difficulties of early American manufacturers.
- Ch. 11 — Secrecy in industry.
- Ch. 12 — The dissemination of the industrial arts.
- Ch. 13 — The triumph of protection.
- Ch. 14 — The future.

205. CUNYNGHAME, H.

“The effect of export and import duties on price and production examined by the graphic method”. *Economic Journal*, 13(51): 313-323, Sept. 1903.

An analysis of the effect of import or export duties on prices, and their incidence.

206. DALES, J.H.

“The cost of protectionism with high international mobility of factors”. *Canadian Journal of Economics and Political Science*, 30(4): 512-525, Nov. 1964.

An attempt to prove that a country can stimulate industry through a tariff, even when its population is free to emigrate.

207. DALTON, HUGH.

Principles of public finance. 3d ed., rev. Reprint. London: Routledge & Kegan Paul, 1951.

An economics text for the university student. Of particular interest:

Part II — Public income.

- Ch. 4 — Sources of public income.
- Ch. 5 — Taxation and some distinctions between taxes.
- Ch. 6 — Some characteristics of a good tax system.
- Ch. 7 — The incidence of taxation.
- Ch. 8 — The incidence of taxation (continued).
- Ch. 9 — The distribution of the burden of taxation from the point of view of equity.
- Ch. 10 — The effects of taxation on production.
- Ch. 11 — The effects of taxation on distribution.
- Ch. 12 — Some other effects of taxation.
- Ch. 13 — The tax system from the point of view of economy.

208. DAMALAS, B.V.

Essai sur l'évolution du commerce international. Coll. Nouvelle Bibliothèque économique, Paris, Presses universitaires de France, 1940. 462 p.

Cet essai embrasse la vaste matière du commerce international, étudiée dans son évolution et sous le double aspect des faits et des doctrines. A retenir:

- Livre sixième: Essai d'une interprétation des faits. Les causes du protectionnisme.
 - Chapitre IV: Le rôle du tarif douanier et la prédominance du producteur dans l'organisation de l'Etat moderne.
 - Chapitre V: L'influence des cycles économiques sur la politique douanière des divers pays.

DASGUPTA, PARTHA.

“Differential taxation, public goods and economic efficiency”.

Co-author. See citation under J. Stigletz.

209. — — — — .

“On optimal taxation and public production”, by Partha Dasgupta and Joseph Stiglitz. *Review of Economic Studies*, 39/1(117): 87-103, Jan. 1972.

Review. Mirrlees, James A. “On producer taxation”. *Review of Economic Studies*, 39/1(117): 105-111, Jan. 1972.

A critique and extension of the conclusions reached in “Optimal taxation and public production” (*American Economic Review*, 61(1): 8-27, Mar. 1971; 61(3): 261-278, June 1971) by P. Diamond and J. Mirrlees.

210. DAUPHIN, ROMA.

Les unions douanières, dans *Etudes Internationales*. Vol. 2, n° 2, juin 1971. pp. 147 — 164.

Etude théorique sur les unions douanières, sur l'évaluation des bénéfices et des coûts échéant à un pays faisant partie d'une telle union, sur les répercussions d'une union douanière sur le taux de croissance et la variation du nombre d'emplois d'un pays participant.

211. DAVIDSON, PAUL.

“Rolph on the aggregate effects of a general excise tax”. *Southern Economic Journal*, 27(1): 37-42, July 1960.

A critique of E. Rolph's discussion of the deflationary property of a general and uniform excise tax in *The theory of fiscal economics* (Reprint. Westport, Conn.: Greenwood, 1971).

212. — — — — .

“Wells on excise tax incidence in an imperfectly competitive economy”. *Public Finance*, 16(2): 201-208, 1961.

Review. Wells, Paul. “A reply to Mr. Davidson”. *Public Finance*, 16(2): 209, 1961.

A critique of “Excise tax incidence in an imperfectly competitive economy” (*Public Finance*, 14(3-4): 203-216, 1959) by P. Wells.

213. DAVIDSON, R.K.

"The alleged burden of an excise tax in the case of an individual consumer". *Review of Economic Studies*, 20/3(53): 209-215, 1952-1953.

A formal demonstration of the superiority of income taxes over excise taxes, with one exception.

214. DAVIES, DAVID G.

"An empirical test of sales-tax regressivity". *Journal of Political Economy*, 67(1): 72-78, Feb. 1959.

Evaluates the thesis that retail sales taxes are regressive, and looks into the possible effect of excluding food purchased for home consumption from the tax base.

215. — — — — .

"Clothing exemptions and sales tax regressivity: note". *American Economic Review*, 61(1): 187-189, Mar. 1971.

An extension of "Clothing exemptions and sales tax regressivity" (*American Economic Review*, 59(4): 596-599, Sept. 1969) by J. Schaefer.

Offers a method whereby the progressivity/regressivity of a sales tax can be tested, and then solved for a hypothetical exemption of sales taxes on clothing in the U.S.

216. — — — — .

"Commodity taxation and equity". *Journal of Finance*, 16(4): 581-590, Dec. 1961. Also in *Canadian Tax Journal*, 10(4): 262-269, July/Aug. 1962.

Presents favourable evidence for the adoption of sales taxes, reviews some of the effects of utilizing alternative criteria for calculating an index of the equity impact of sales taxes, and explores the meaning and purpose of the terms "regression" and "progression".

217. — — — — .

"Progressiveness of a sales tax in relation to various income bases". *American Economic Review*, 50(5): 987-995, Dec. 1960.

Shows how a conclusion regarding the progressivity or regressivity of a given tax will differ depending on the concept of income used. Demonstrates by using Ohio State sales tax data.

218. — — — — .

"The relative burden of sales taxation". *American Journal of Economics and Sociology*, 19(3): 289-295, Apr. 1960.

An examination of the California retail sales tax, which shows that the degree of regressivity or progressivity of a tax depends on the type of income or receipts base which is used to calculate the effective rate of taxation.

219. — — — — .

"The sensitivity of consumption taxes to fluctuation in income". *National Tax Journal*, 15(3): 281-290, Sept. 1962.

An examination of the hypothesis that consumption taxes are insensitive with respect to income. Also explores the question of whether or not sales tax revenues are stable. Uses U.S. data to demonstrate.

220. — — — — .

"The sensitivity of taxes and the distribution and stabilization of income". *Southern Economic Journal*, 30(1): 73-75, July 1964.

The effects of progressive and regressive taxes on the stabilization and distribution of income.

221. DAVIS, OTTO A., and ANDREW B. WHINSTON.

"Externalities, welfare and the theory of games". *Journal of Political Economy*, 70(3): 241-262, June 1962.

Review. Baumol, William J. "On taxation and the control of externalities". *American Economic Review*, 62(3): 307-322, June 1972.

Uses the games theory approach to analyse the ways in which external economies and diseconomies can be regulated through taxes or subsidies.

222. — — — — .

"On externalities, information, and the government-assisted invisible hand". *Economica*, n.s., 33(131): 303-318, Aug. 1966.

Review. Baumol, William J. "On taxation and the control of externalities". *American Economic Review*, 62(3): 307-322, June 1972.

A critique and extension of "On external diseconomies and the government-assisted invisible hand" (*Economica*, n.s., 31(124): 345-362, Nov. 1964) by S. Wellisz.

223. DEBREU, GERARD.

“A classical tax-subsidy problem”. *Econometrica*, 22: 14-22, 1954.

Derives formulas to show the economic loss resulting from the introduction of indirect taxes and subsidies in a Pareto optimal state of the economy.

224. DE GREEF, GUILLAUME.

L'économie publique et la science des finances. Paris Félix Alcau, Editeur, 1912. 2 vols.

L'auteur essaie dans cette recherche de rattacher les faits et les institutions relatifs au sujet traité ici à une théorie, d'élever la pratique et l'art à la hauteur d'une interprétation et d'une systématisation scientifique. A consulter particulièrement:

— (Vol. 1) : Deuxième partie:

— Chapitre VII: Les contributions indirectes sur les biens (p. 194).

225. DEHEM, ROGER.

Initiation à l'économie. Québec, Les Presses de l'Université Laval, 1967. 284 p.

A travers cette initiation à l'économie, l'auteur tente de nous faire prendre conscience des principaux problèmes de l'économie moderne.

Nous retenons principalement:

— Chapitre IX: L'économie internationale.

Chapitre III: Le protectionnisme (p. 162).

A) Les arguments.

B) Les formes de protectionnisme — (p. 185) G.A.T.T.

— Chapitre VII: La coopération économique internationale et ses institutions.

A) Perspective historique (p. 182)

— mercantilisme

— protectionnisme

— le libre-échange

226. DE LEENER, GEORGES.

L'économie libérale et l'économie dirigée, dans *Revue d'économie politique*. N° 47. janvier 1933. pp. 1 — 29.

Analyse comparative des économies libérales, dirigée du point de vue de leur structure et fonctionnement. L'auteur en profite pour nous parler de protectionnisme, de mercantilisme et de colbertisme. pp. 6 — 9.

227. — — — — .

Théorie et politique du commerce international. Bruges, Imprimerie Sainte Catherine, 1933. 445 p.

Cette étude nous renseigne sur le développement des théories du commerce international au point de vue de leurs méthodes et de leurs résultats. De plus, l'auteur dégage de ces théories les doctrines susceptibles de servir de base à toute politique commerciale. Enfin toute politique commerciale comprend tout un ensemble de moyens — pour le dire en un mot, une véritable technique que l'auteur n'oublie certes pas de nous présenter dans ce livre. A consulter:

— Introduction: Problèmes de politique douanière.

— 4^e chapitre: La technique des douanes.

— 5^e chapitre: Libre-échange et protectionnisme.

— 6^e chapitre: La politique douanière.

228. DENIS, HENRI.

"A note on the theory of tariffs". *Review of Economic Studies*. 12: 110-113, 1943-1945.

Comments on articles by T. de Scitovsky ("A reconsideration of the theory of tariffs". *Review of Economic Studies*, 9(2): 89-110, Summer 1942) and N. Kaldor ("A note on tariffs and the terms of trade". *Economica*, n.s., 7(28): 377-380, Nov. 1940).

DEUTSCH, ANTOL.

"The paradox of employment creation through import subsidies".

Co-author. See citation under A. Vicas.

229. DIAMOND, PETER A., and JAMES A. MIRRLIES.

"Optimal taxation and public production". *American Economic Review*, 61(1): 8-27, Mar. 1971; 61(3): 261-278, June 1971.

Review. Dasgupta, Partha, and Joseph Stigletz. "On optimal taxation and public production". *Review of Economic Studies*, 39/1(117): 87-103, Jan. 1972.

Examines ways of maximizing social welfare, using both taxes and public production as control variables. Derives rules for optimal commodity tax policy and shows desirability of aggregate production efficiency in the presence of optimal taxation.

230. DIETZEL, H.

"Free trade and the labour market". *Economic Journal*, 15(57): 1-11, Mar. 1905.

Review. Pigou, A.C. "Professor Dietzel on dumping and retaliation". *Economic Journal*, 15(59): 436-443, Sept. 1905.

An analysis of the comparative effects of free trade and moderate protection on the stability of the labour market.

231. DIXIT, AVINASH K.

"On the optimum structure of commodity taxes". *American Economic Review*, 60(3): 295-301, June 1970.

Review. Ng, Yew-Kwang. "Optimal taxes and pricing: comment". *American Economic Review*, 62(1): 173-174, Mar. 1972.

An extension of "On optimal taxes with an untaxable sector" (*American Economic Review*, 60(3): 284-294, June 1970) by A. Lerner, in which the author provides a concise algebraic examination of the problem of optimum commodity taxation, taking explicit account of the possibility that some commodities may be untaxable.

232. DIXON, D.A.

"A comment on Professor Kaldor's comparison of an expenditure and an income tax". *Journal of Political Economy*, 76(5): 1085-1087, Sept./Oct. 1968.

Review. Kaldor, Nicholas, "Reply to 'A comment on Professor Kaldor's comparison of an expenditure and an income tax'". *Journal of Political Economy*, 76(5): 1087, Sept./Oct. 1968.

A critique of the above comparison in *An expenditure tax* (4th ed. London: Unwin, 1965) by N. Kaldor.

233. DOLBEAR, F. TRENER, JR.

"On the theory of optimum externality". *American Economic Review*, 57(1): 90-103, Mar. 1967.

Reviews. Mishan, E.J. "On the theory of optimum externality: comment". *American Economic Review*, 58(3, pt. 1): 523-527, June 1968.

Pauly, Mark V. "On the theory of optimum externality: comment". *American Economic Review*, 58(3, pt. 1): 528-529, June 1968.

An analysis of the efficiency of per unit taxes, subsidies, and legislative constraints on pollution.

234. — — — — .

"On the theory of optimum externality: reply". *American Economic Review*, 58(3, pt. 1): 529-531, June 1968.

A reply to comments of E. Mishan ("On the theory of optimum externality: comment". *American Economic Review*, 58(3, pt. 1): 523-527, June 1968) and M. Pauly ("On the theory of optimum externality: comment". *American Economic Review*, 58(3, pt. 1): 528-529, June 1968) on Dolbear's "On the theory of optimum externality" (*American Economic Review*, 57(1): 90-103, Mar. 1967).

235. DOMKE, MARTIN, and JOHN N. HAZARD.

"State trading and the most-favoured-nation clause". *American Journal of International Law*, 52(1): 55-68, Jan. 1958.

A short history of the application of the most-favoured-nation clause and an analysis of its success and failure to date. In particular, a reconsideration of the impact of state trading techniques upon the operation of the most-favoured-nation principle in commercial relations.

236. DORESAMIENGOR, M.R.

"Some recent developments in the mathematical theory of taxation due to Edgeworth". *Indian Journal of Economics*, 10/3(34): 317-330, Jan. 1930.

An analysis and extension of Edgeworth's mathematical analysis of direct and indirect taxes.

237. DORNBUSCH, RUDIGER.

"Optimal commodity and trade taxes". *Journal of Political Economy*, 79(6): 1360-1368, Nov./Dec. 1971.

An extension of the work of A. Friedlaender and A. Vandendorpe ("Excise taxes and the gains from trade". *Journal of Political Economy*, 76(5): 1058-1068, Sept./Oct. 1968). Develops formulas for the second-best optimal tariff, tax and subsidy rates.

238. DOSSER, DOUGLAS.

"Economic analysis of tax harmonization". In Carl S. Shoup, ed., *Fiscal harmonization in common markets*. New York: Columbia University Press, 1967. 2 v. Ch. 1. Also reprinted as a monograph of the same title by the Institute of Social and Eco-

conomic Research and the Department of Economics, University of York, n.d. (Reprint Series: Economics, no. 36).

Considers such factors as allocative efficiency, governmental expenditure harmonization, and factor mobility, in relation to tax harmonization.

239. — — — — .

"Fiscal and social barriers to economic integration in the Atlantic area". In Bela Belassa, M.E. Kreinin, R.J. Wonnacott, F. Hartog, S.J. Wells, S.B. Linder, Kugoshi Kojima, Douglas Dosser and W.B. Kelly, Jr., *Studies in trade liberalization: problems and prospects for the industrial countries*. Baltimore: John Hopkins Press, 1967. Ch. 8.

Assesses the implications for trade and the movement of labour and capital of the differences in the fiscal and social systems of eleven major industrial countries. Such factors as direct and indirect taxes, government expenditures and social security schemes are studied for their effect on one or more classes of decision-making units, including consumers, owners of capital and owners of labour.

240. — — — — .

"Incidence and growth further considered". *Economic Journal*, 73(291): 547-553, Sept. 1963.

A reply to the comments of A. Prest ("Observations on dynamic incidence". *Economic Journal*, 73(291): 535-546, Sept. 1963) and A. Bain ("Tax incidence and growth: a comment". *Economic Journal*, 73(291): 533-535, Sept. 1963) on Dosser's earlier article "Tax incidence and growth" (*Economic Journal*, 71(283): 572-591, Sept. 1961).

— — — — .

Studies in trade liberalization: problems and prospects for the industrial countries.

Co-author. See citation under B. Balassa.

241. — — — — .

"Tax incidence and growth". *Economic Journal*, 71(283): 572-591, Sept. 1961.

Reviews. Bain, A.D. "Tax incidence and growth: a comment". *Economic Journal*, 73(291): 533-535, Sept. 1963.

Prest, A.R. "Observations on dynamic incidence". *Economic Journal*, 73(291): 535-546, Sept. 1963.

A critique of conventional incidence theory, presentation of modifications to the theory and discussion of the policy implications.

242. — — — .

"Welfare effects of tax unions". *Review of Economic Studies*, 31/3(87): 179-184, June 1964.

A brief outline of the theory of indirect tax unions and comparison of tax unions and customs unions.

243. DRAKOS, GEORGE, E.

Finances publiques. Sherbrooke, Centre d'études en économie coopérative, 1973. 211 p.

Traité de la théorie des finances publiques. Il ne s'agit pas d'un exposé d'un système donné.

A consulter: Deuxième partie: les revenus publics

Chapitre 5: Théorie de l'impôt et son incidence, exposé des deux grandes théories sur l'impôt, p. 77 — 85.

Chapitre 7: Les transactions comme assiette de l'impôt, exposé de principales taxes indirectes, p. 86 — 128.

Chapitre 8: Autres taxes et sources de revenus publics, p. 131 — 146.

244. — — — .

Un critère pour une union douanière profitable entre deux pays produisant inefficacement un bien donné, dans *L'actualité économique*. Vol. 47, no. 2, juillet — septembre 1971. pp. 266 — 280.

A partir de la théorie des unions douanières, un cas attire l'attention: soit le cas où les pays membres d'une union douanière produisent un bien donné inefficacement par rapport au reste du monde avant que l'union ne soit formée.

Certains auteurs pensent que "l'élimination des inefficacités" se fait grâce à l'union douanière tandis que d'autres disent que cette assertion est également fausse. Le résultat de l'union dans les conditions prescrites dépend, entre autres, du tarif des pays membres avant l'union, du tarif commun après l'union, de l'élasticité de la demande et de l'offre des pays participants, et ainsi de suite.

— Notation et hypothèses.

245. DREYFUS, FRANÇOISE.

L'interventionnisme économique. Coll. Dossiers Thémis, Vendôme, Presses Universitaires de France, 1971. 94 p.

A travers l'analyse sur l'interventionnisme de l'Etat en matière économique, l'auteur voudrait attirer notre attention sur le fait que s'il n'est pas un phénomène nouveau, il constitue à l'époque actuelle un des aspects de l'action administrative auquel l'ensemble de la doctrine (il s'agit aussi bien des publicistes que des privatistes) accorde une attention toute particulière. A consulter particulièrement:

— Le régime des importations (p. 11)

— Si les barrières douanières ont constitué pendant longtemps l'instrument privilégié d'une politique protectionniste, ou constate que grâce au régime d'autorisation (1), l'Etat peut agir directement sur les échanges et assurer la protection de la production nationale.

(1) Par région d'autorisation on entend: la soumission d'un certain nombre d'opérations commerciales à une réglementation autoritaire qui permet d'en assurer le contrôle.

246. DUE, JOHN F.

"A general sales tax and the level of employment: a reconsideration". *National Tax Journal*, 2(2): 122-130, June 1949.

A reconsideration of the secondary modifications of the initial incidence of sales taxes produced by the effects of the price increases upon sales, production, employment and factor prices.

Refutes his own earlier conclusions in *The theory of incidence of sales taxation* (Reprint. New York: Russell & Russell, 1971) and those of H. Brown in "The incidence of a general output or a general sales tax" (*Journal of Political Economy*, 47(2): 254-262, 1939; 47(3): 418-420, 1939).

Concludes that the chief difficulty with this line of analysis lies in the basic premise that a decline in production and employment results from the initial reactions to the tax, and that this difficulty in turn arises out of the failure to trace satisfactorily the effect of the expenditures of the tax revenue by government. Reaches the conclusion that the final distribution of the tax burden is affected to some extent by the manner in which tax revenues are used by government and by the existence or absence of inflationary influences at the time of the imposition of the tax.

247. — — — — .

"Ad valorem and specific taxes". *Quarterly Journal of Economics*, 54(4): 679-685, Aug. 1940.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

Review. Gilbert, Donald W. "The incidence of sales taxes: rejoinder". *Quarterly Journal of Economics*, 54(4): 686-693, Aug. 1940.

A critical analysis of "The shifting of sales taxes" (*Quarterly Journal of Economics*, 53: 275-285, 1938-39) by D. Gilbert and "Tax shifting in the short run" (*Quarterly Journal of Economics*, 53: 562-589, Aug. 1939) by E. Fagan and R. Jastram.

248. — — — — .

"Federal excise taxation". *National Tax Association, Bulletin*, 33(3): 66-79, Dec. 1947.

Begins by reviewing the development and structure of the American federal excise tax system. A later section entitled "Analysis of the present excise tax system" examines the merits and disadvantages of regulatory, commercial revenue, sumptuary, luxury, general consumption, and business-purchase excises. The following section, "Objections to all revenue excises", is a more thorough analysis of the general disadvantages of these taxes.

249. — — — — .

"Indirect taxes and relative prices: comment". *Quarterly Journal of Economics*, 82(2): 340-343, May 1968.

Review. Friedlaender, Ann F. "Indirect taxes and relative prices: reply". *Quarterly Journal of Economics*, 82(2): 344-345, May 1968.

A critique of "Indirect taxes and relative prices" (*Quarterly Journal of Economics*, 81(1): 125-139, Feb. 1967) by A. Friedlaender.

250. — — — — .

"Is the perfectly-competitive model useful for analysis of price reactions to tax changes". *National Tax Journal*, 21(2): 224-226, June 1968.

Concludes that the usual perfectly competitive model is not a useful device for analysing price reactions to tax change, and that a complete, imperfectly competitive model allowing the inclusion of various approaches to pricing policy is required.

Retail excise reductions frequently lead to immediate price reductions by the exact amount of the tax because of the tendency of retailers to regard a retail excise as an element to be collected from customers as a supplement to the price.

Changes in manufacturers' excise taxes will result in pyramided changes in retail prices in the strict markup model. Since they necessitate changes in prices however, they frequently provide the occasion for price changes made advantageous because of nontax influences. Thus, a wide range of patterns of reactions of price to tax is found.

251. — — — — .

“Retail sales taxation in theory and practice”. *National Tax Journal*, 3(4): 314-325, Dec. 1950.

Concludes that retail sales taxes have two major defects: (1) they unnecessarily exclude many services which could be feasibly taxed and whose inclusion would allow closer attainment of the desired ends of the tax; and (2) they apply to numerous sales to businesses, the bulk of which could be excluded without serious difficulty, but whose inclusion result in some of the defects of the manufacturers’ levy being grafted onto the retail tax.

252. — — — — .

“Sales taxation and the consumer”. *American Economic Review*, 53(5): 1078-1084, Dec. 1963.

A survey of the work of major theorists on the incidence of sales taxation.

253. — — — — .

“The incidence of a general sales tax”. *Public Finance*, 5(3): 222-239, Aug. 1950.

An analysis of the general sales tax under general equilibrium conditions.

254. — — — — .

The indirect sales tax illusion. (Tax Memo no. 23). Toronto: Canadian Tax Foundation, Sept. 1960.

A comparison of the advantages of indirect and direct sales taxes.

255. — — — — .

“The sales tax as an anti-inflationary measure”. *Public Finance*, 6: 385-394, 1951.

Begins with a comparison of the anti-inflationary effects of sales and income taxes, followed by a description of other factors affecting the introduction of the sales tax for this purpose.

256. — — — — .

The theory of incidence of sales taxation. Reprint. New York: Russell & Russell, 1971. Chapter 4 of this book is also reprinted in essay form as Ch. 22 of Richard A. Musgrave and Carl S. Shoup, *Readings in the economics of taxation*. Homewood, Ill.: R.D. Irwin, 1959.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

Review. ----. "A general sales tax and the level of employment: a reconsideration". *National Tax Journal*, 2(2): 122-130, June 1949.

A study of the shifting and incidence of sales taxes. Table of contents reads as follows:

- Ch. 1 — Introduction.
- Ch. 2 — The incidence of special sales taxes under conditions of pure competition.
- Ch. 3 — The incidence of special sales taxes under conditions of monopoly.
- Ch. 4 — Monopolistic competition and the incidence of special sales taxes.
- Ch. 5 — Special ad valorem and gross receipts taxes.
- Ch. 6 — General producers sales taxes.
- Ch. 7 — Retail sales taxes.
- Ch. 8 — General sales taxation.

257. — — — — .

"The value-added tax". *Western Economic Journal*, 3(2): 165-171, Spring 1965.

A brief discussion of the history, and analysis of the characteristics of the value-added tax.

258. — — — — .

"Toward a general theory of sales tax incidence". *Quarterly Journal of Economics*, 67(2): 253-266, May 1953.

Review. Buchanan, James M. "The methodology of incidence theory: a critical review of some recent contributions". In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 6.

Outlines necessary steps toward a more general theory of sales-excise tax incidence.

259. DURAND, E. DANA.

"Measurement of effects of reciprocal trade agreements". *American Statistical Association, Journal*, 32(197): 50-61, Mar. 1937.

Review. Fetter, Frank W. "Measurement of effects of reciprocal trade agreements". *American Statistical Association, Journal*, 32(197): 61-64, Mar. 1937.

An official of the U.S. Tariff Commission describes the problems facing the statistician in measuring the effects of trade agreements.

260. DUVALL, ESTHER V.

General equilibrium theory and the incidence of sales and excise taxes. Unpublished Ph.D. dissertation. University of Illinois, at Urbana-Champaign, 1953.

Applies general equilibrium analysis to the problem of incidence of sales and excise taxes under perfect and imperfect competition, using a nonmathematical approach. Includes a review of the theories on incidence of early economists.

261. DUVERGER, MAURICE.

Finances publiques. Coll. Thémis, Paris, Presses Universitaires de France, 1971. 674 p.

L'auteur en faisant l'étude des institutions financières essaie de nous démontrer qu'elles lui apparaissent comme complément aux institutions politiques. A consulter particulièrement:

- Première partie (livre premier)
- Chapitre II: (section II, Noz B) Impôt direct et impôt indirect
- Deuxième partie (livre II)
- Chapitre II: Section II n° 1: Les contributions indirectes
n° 2: Les droits de douane

262. — — — — .

Institutions financières. Coll. Thémis, Paris, Presses Universitaires de France, 1957. 452 p.

On présente dans ce livre d'abord les différents instruments dont dispose l'Etat dans le domaine des finances, et ensuite la façon dont ces instruments sont utilisés dans le cadre d'un programme annuel, suivant un rythme planifié. A consulter spécialement:

- Impôt direct ou impôt indirect (p. 115)
- Impôts indirects particuliers (p. 163)
- Droits de douanes (p. 164)

EATWELL, JOHN.

L'économie moderne.

Co-auteur. Voir citation sous Joan Robinson.

263. EBEL, ROBERT D.

“Activity based taxation and environmental control”. *National Tax Association, Proceedings, 1970*, pp. 151-176.

Defines the problem of environmental pollution and describes and evaluates public policy tools available for its control.

264. EDGEWORTH, F.Y.

“Bickerdike’s theory of incipient taxes”. In his *Papers relating to political economy*. Reprint. New York: Burt Franklin, n.d. 3 v. Sec. VI, Ch. c.

A review of “The theory of incipient taxes” (*Economic Journal*, 16(64): 529-535, Dec. 1906) by C. Bickerdike.

265. — — — — .

“Minimum sacrifice versus equal sacrifice”. In his *Papers relating to political economy*. Reprint. New York: Burt Franklin, n.d. 3 v. Sec. V, Ch. X.

An extension of his “The pure theory of taxation” (Sec. V, Ch. S of the above-mentioned book). A defence of minimum aggregate sacrifice as the criterion of good taxation.

— — — — .

Papers relating to political economy. Reprint. New York: Burt Franklin, n.d. 3 v.

A collection of essays by Edgeworth, described separately, including:

Sec. V, Ch. S — The pure theory of taxation.

Sec. V, Ch. X — Minimum sacrifice versus equal sacrifice.

Sec. VI, Ch. c — Bickerdike’s theory of incipient taxes.

266. — — — — .

“The pure theory of taxation”. In his *Papers relating to political economy*. Reprint. New York: Burt Franklin, n.d. 3 v. Sec. V, Ch. S. Also in Richard A. Musgrave and Carl S. Shoup, *Readings in the economics of taxation*. Homewood, Ill.: R.D. Irwin, 1959. Ch. 17.

An analysis of the incidence of taxes (including commodity taxes), and a discussion of the criterion of a good tax system.

267. EDLEBERG, VICTOR.

“Flexibility of the yield of taxation — some econometric investigations”. *Journal of the Royal Statistical Society*, 103(2): 153-179, 1940.

Using U.K. excise and income tax data, tries to determine the effect of changes in the rate of taxation on the yields of taxation.

268. EDWARDS, C.T.

“A value-added tax?”. *Malayan Economic Review*, 13(2): 22-49, Oct. 1968.

An analysis of the 1966 McKinnon proposal to replace the assortment of levies paid by Singapore business firms, by a single tax on value-added. Assessed for its effects and for the feasibility and desirability of its introduction. Although this article applies to Singapore, the discussion centers on problems likely to be encountered by any government desiring to make a similar conversion.

269. ELKAN, P.G.

“How to beat backwash: the case for customs-drawback unions”. *Economic Journal*, 75(297): 44-62, Mar. 1965.

Backwash is defined as a situation in which the smaller and poorer member of a customs union finds that capital and skills are drawn away from itself to growth poles elsewhere within the customs union. Elkan suggests a set of arrangements which permit the advantages of a customs union to be realized by the smaller country, while at the same time avoiding backwash.

270. ELLIOTT, G.A.

“Protective duties, tributes, and terms of trade”. *Journal of Political Economy*, 45: 804-807, Dec. 1937.

An extension of J. Viner’s conclusions (In his *Studies in the theory of international trade*. New York: Harper, 1937. pp. 345-347) on the effects on the terms of trade of a revenue duty combined with a tribute or indemnity. This article explores the effects on the terms of trade of a protective duty.

271. — — — .

“The relation of protective duties to domestic production”. *Canadian Journal of Economics and Political Science*, 6(2): 296-298, May 1940.

An extension of V. Bladen’s work in “Tariff policy and employment in depression”

(*Canadian Journal of Economics and Political Science*, 6(1): 72-78, Feb. 1940). Formal demonstration that a reduction of duties may increase the domestic output of a protected commodity.

272. ELLIS, HOWARD S., and WILLIAM FELLNER.

"External economies and diseconomies". *American Economic Review*, 33(3): 493-511, Sept. 1943.

Includes a critique of F. Graham's "Some aspects of protection further considered" (*Quarterly Journal of Economics*, 37(2): 199-227, Feb. 1923).

A review of conflicting theories on external economies and diseconomies, and an attempt to resolve the issues in dispute.

ELLIS, HOWARD S., and LLOYD A. METZLER, eds.

Readings in the theory of international trade. (Blakiston Series of Republished Articles on Economics, no. 4). Philadelphia: Blakiston, 1950.

A collection of previously published essays. The following articles, described under the authors' names, are of particular interest:

- Ch. 11 — Samuelson, Paul A. "The gains from international trade".
- Ch. 13 — Heckscher, Eli. "The effect of foreign trade on the distribution of income".
- Ch. 15 — Stolper, Wolfgang F., and Paul A. Samuelson. "Protection and real wages".
- Ch. 16 — Scitovszky, Tibor de. "A reconsideration of the theory of tariffs".
- Ch. 17 — Robinson, Joan. "Beggars-my-neighbour remedies for unemployment".

273. ELLIS, PAUL W.

"Note on 'Taxes and the consumer' — a gestalt analysis". *American Economic Review*, 29: 800, Dec. 1939.

Comments on "Taxes and the consumer" (*American Economic Review*, 28(1): 92-99, Mar. 1938) by C. Wehrwein, and the reviews of it by J. Leavitt ("Note on 'Taxes and the consumer'". *American Economic Review*, 28(2): 319-320, June 1938) and H. Somers ("Note on 'Taxes and the consumer'". *American Economic Review*, 28(4): 736-737, Dec. 1938).

274. ELLSWORTH, P.T.

International economics. New York: Macmillan, 1940.

A review and history of international trade for university students. Of particular interest:

Part II — Policy.

- Ch. 2 — The case for free trade.
- Ch. 3 — The nature and effects of tariffs.
- Ch. 4 — The case for protection.
- Ch. 5 — The case for protection (continued).
- Ch. 6 — Tariffs and administrative protection.
- Ch. 7 — Commercial treaties and tariff bargaining.
- Ch. 8 — Import quotas and exchange control.
- Ch. 10 — Monopoly and international trade — international combinations — dumping.
- Ch. 12 — Autarky, or national self-sufficiency.

275. — — — — .

The international economy. 2d ed., rev. New York: Macmillan, 1959.

A text for university students. Chapter 2, “Regulated trade: mercantilism”, and Ch. 12, “The tariff issue — pros and cons”, are of particular interest.

276. EMANUEL, ARGHIRI.

L'échange inégal. Coll. économie et socialisme. Paris, Librairie François Maspero, 1969. 422 p.

Ce livre porte essentiellement sur un ensemble de problèmes cruciaux de notre époque, ceux de l'inégalité de développement des différents pays et des contradictions qui en résultent, deux des conditions des échanges internationaux, ainsi que le problème de l'impérialisme, de sa nature et de ses effets. A retenir particulièrement:

Introduction: Protectionnisme et libre échange (p. 29)

Chapitre 5: (Section III) Impôts indirects.

277. EMERY, HENRY C.

“Note in rejoinder”. *American Economic Review*, 6(1): 39-41, Mar. 1916.

A reply to the comments of H. Wooster (“The tariff and the ultimate consumer”. *American Economic Review*, 6(1): 26-39, Mar. 1916) on Emery's “The tariff and the ultimate consumer” (*American Economic Review*, 5(3): 534-553, Sept. 1915).

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

278. — — — — .

“The tariff and the ultimate consumer”. *American Economic Review*, 5(3): 534-553, Sept. 1915.

Review. Wooster, Harvey A. “The tariff and the ultimate consumer”. *American Economic Review*, 6(1): 26-39, Mar. 1916.

A discussion of the effect of tariffs on domestic price and the problems of setting effective tariff levels.

279. ENGLISH, HARRY E.

The political economy of international economic integration: a brief synthesis. (Occasional Paper no. 22). Ottawa: Carlton University, School of International Affairs, 1972.

A brief survey of different forms of economic integration e.g. commercial treaties, free trade associations, customs unions, common markets and economic unions.

280. ENKE, STEPHEN, and VIRGIL SALERA.

International economics. 2d ed. New York: Prentice-Hall, 1953.

A university text. The following chapters are of particular interest:

Ch. 8 — Mercantile and classical theories of international trade.

Ch. 14 — The perennial tariff.

Ch. 15 — Import quotas.

Ch. 19 — Pleas for protection.

Ch. 20 — National controls evaluated.

Ch. 26 — The International Trade Organization.

App. C. — Excerpts from the Charter of the International Trade Organization.

281. ENKE, STEPHEN.

“The monopsony case for tariffs”. *Quarterly Journal of Economics*, 58: 229-245, Feb. 1944.

Outlines the conditions under which a government would find it desirable to restrict trade through tariffs, quotas or export duties, possibly to the detriment of international welfare.

EPSTEIN, BARBARA.

Realities of free trade: two industry studies.

Co-author. See citation under D. Burn.

ERB, G.F.

“An empirical test of the GATT hypothesis”.

Co-author. See citation under M. Steuer.

282. ESPINAS, A.

Histoire des doctrines économiques. Paris, Armand Colin et Cie, 359 p.

Présentation des théories économiques dans leur filiation depuis l'origine jusqu'à l'époque contemporaine. Nous recommandons spécialement:

— Quatrième partie: chapitre IV:

n° II: L'économie nationale (List)

— son système économique exige l'existence de douanes afin de protéger l'économie nationale. A ce point de vue il est contre le libre échangisme.

283. ETHIER, WILFRED.

“General equilibrium theory and the concept of effective protection”. In Herbert G. Grubel and Harry G. Johnson, eds., *Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970.* Geneva, Switzerland: GATT, 1971. Ch. 2.

An attempt to develop a theory of effective protection from a general equilibrium point of view.

284. — — — — .

“Input substitution and the concept of the effective rate of protection”. *Journal of Political Economy*, 80(1): 34-47, Jan./Feb. 1972.

A definition of effective protection in a general equilibrium setting when input substitution is allowed. Discusses its relationship with the existing literature and the implications of the resulting formulas for the application of the concept.

285. EVANS, H. DAVID.

A general equilibrium analysis of protection: the effects of protection in Australia. Amsterdam: North Holland, 1972.

A multisectoral model of the Australian economy, 1959-1969, designed to analyse the effects of alternative tariff structures (i.e. the existing tariff structure, a uniform tariff structure and free trade) on resource allocation, income distribution and trading patterns. The model may be modified to represent either capitalist or socialist economies, and is capable of taking into account other protective devices such as quantitative trade controls and multiple exchange rates. Table of contents reads as follows:

- Ch. 1 — Introduction.
- Ch. 2 — An outline of the model of trade and protection.
- Ch. 3 — Factor prices and effective protection: a theoretical digression.
- Ch. 4 — The empirical implementation of the model.
- Ch. 5 — The tariff solution and the free trade alternative.
- Ch. 6 — The uniform tariff alternative.
- Ch. 7 — Other implications of alternative tariff policies.
- Ch. 8 — On general and partial equilibrium measures of the effects of protection.
- Ch. 9 — An assessment of the model.
- Ch. 10 — Some concluding remarks.

286. — — — — .

"Effects of protection in a general equilibrium framework". *Review of Economics and Statistics*, 53(2): 147-156, May 1971.

Attempts to show that the production effects of protection should be analysed in a dynamic general equilibrium framework, with investment and the foreign exchange rate as endogenous variables.

Explorations in economics: notes and essays in honor of F.W. Taussig. Freeport, N.Y.: Books for Libraries, 1967.

Two entries, which are described under the authors' names, are of particular interest:

- Ch. 15 — Anderson, Karl L. "Tariff protection and increasing returns".
- Ch. 17 — Winslow, E.M. "Administrative protectionism: a problem in commercial policy".

287. FAGAN, ELMER D.

"Tax shifting and the laws of cost". *Quarterly Journal of Economics*, 47: 680-710, Aug. 1933.

Review. Holden, Grenville. "Incidence of taxation as an analytical concept". *American Economic Review*, 30(4): 774-786, Dec. 1940.

A critique of the Marshallian treatment of specific tax shifting.

288. — — — — .

"Tax shifting in the market period". *American Economic Review*, 32(1): 72-86, Mar. 1942.

An analysis of the effect of taxation (i.e. specific sales taxes, ad valorem sales taxes, lump sum and net return taxes) on the disposition and price of goods already on hand, under conditions of both pure and monopolistic competition.

289. — — — — .

"Tax shifting in the short run", by Elmer D. Fagan and Roy W. Jastram. *Quarterly Journal of Economics*, 53: 562-589, Aug. 1939.

Reviews. Due, John F. "Ad valorem and specific taxes". *Quarterly Journal of Economics*, 54(4): 679-685, Aug. 1940.

Higgins, Benjamin. "The incidence of sales taxes: a note on methodology". *Quarterly Journal of Economics*, 54(4): 665-672, Aug. 1940.

Pritchard, L.J. "The effects of specific and ad valorem taxes". *Quarterly Journal of Economics*, 58(1): 149-152, Nov. 1943.

A theoretical analysis of the effects of tax shifting (of specific, ad valorem, gross receipts, lump sum and net return taxes) under pure competition and monopoly.

290. — — — — .

"The shifting of sales taxes under joint costs". *Public Finance*, 8(4): 338-354, 1953.

Attempts to indicate the direction of change in the output and price of joint products in response to a sales tax. Includes a diagrammatic analysis of the shifting of sales taxes in the short-run, under conditions in which the individual joint products are produced in fixed proportions.

291. FAIRCHILD, HENRY P.

"The tariff delusion". *Harper's*, pp. 475-489, Mar. 1933.

A layman's condemnation of tariffs.

292. FAURE-SOULET, J.-F.

De Malthus à Mary. Coll. Techniques économiques modernes. Paris, Gauthier-Villars, éditeur, 1970. 259 p.

L'auteur a essayé dans ce livre de réfléchir sur le sens d'un double échec: échec des auteurs étudiés à féconder la logique par l'histoire, échec subséquent à apporter des solutions concrètes aux problèmes posés par la naissance et le développement du capitalisme occidental. A consulter particulièrement:

— Troisième partie:

Titre I: L'histoire économique chez List et Sismonde.

Chap. I: Section I: Liberté politique et protection économique (p. 156 — 159).

FELLNER, WILLIAM.

"External economies and diseconomies".

Co-author. See citation under H. Ellis.

293. FERBER, ROBERT.

"How aware are consumers of excise changes?". *National Tax Journal*, 7(4): 355-358, Dec. 1954.

A case study of U.S. federal excise tax reductions, in order to determine whether or not they stimulate consumer expenditures.

294. FERGER, WIRTH F.

"The measurement of tax shifting: economics and law". *Quarterly Journal of Economics*, 54: 429-454, 1939-1940.

A discussion of the problems of measuring the shifting and incidence of a specific tax in its actual historical setting.

FERGUSON, C.E. "The domestic and world benefits of a customs union".

Co-author. See citation under D. Humphrey.

295. FETTER, FRANK W.

"Measurement of effects of reciprocal trade agreements". *American Statistical Association, Journal*, 32(197): 61-64, Mar. 1937.

A critique of "Measurement of effects of reciprocal trade agreements" (*American Statistical Association, Journal*, 32(197): 50-61, Mar. 1937) by E. Durand.

296. FICEK, KAREL F.

“Benthamism and protection”. *Economic Journal*, 44(174): 342-344, June 1934.

Argues that the classical economists who advocated free trade misinterpreted Jeremy Bentham’s felicific calculus, on which they based their arguments.

297. FILENE, EDWARD A.

“Mass production and the tariff”. *American Academy of Political and Social Science, Annals*, 141: 43-48, Jan. 1929.

An argument for free trade, linking it with the imperatives of the mass production process.

298. FINDLAY, R.

“Efficient accumulation, international trade and the optimum tariff”. *Oxford Economic Papers*, 20(2): 208-217, July 1968.

Introduces international trade into a simple version of the Dorfman-Samuelson-Solow type of capital accumulation model, and compares the effects of free trade with that of trade under an optimum tariff.

299. FINGER J.M.

“Protection and domestic output”. *Journal of International Economics*, 1(3): 345-351, Aug. 1971.

Studies the effects of tariff or quota protection on the output of a monopolistic domestic industry. Attempts to show under which conditions domestic protection may result in a decrease in output.

300. — — — — .

“Substitution and the effective rate of protection”. *Journal of Political Economy*, 77(6): 972-975, Nov./Dec. 1969.

A discussion of problems which occur when input-output coefficients are assumed to be fixed in computing the effective tariff rate.

301. — — — — .

“The generalized scheme of preferences: impact on the donor countries”. *Bulletin of Economic Research*, 25(1): 43-54, May 1973.

A discussion of the probable impact on developed countries of their granting complete tariff preferences to imports of manufactured goods from less developed countries.

302. FISHER, ROSWELL.

"The latest gospel of protection". *Canadian Monthly and National Review*, 9: 403-407, 1876.

Review. Phipps, R.W. "The advantages of protective tariffs". *Canadian Monthly and National Review*, 9: 303-312; 523-527, 1876.

A rebuttal of points made by R. Phipps in "The advantages of protective tariffs" (*Canadian Monthly and National Review*, 9: 303-312; 523-527, 1876).

303. FLANDERS, M. JUNE.

"Measuring protectionism and predicting trade diversion". *Journal of Political Economy*, 73(2): 165-169, Apr. 1965.

A critique of the methods of Krauss, Tinbergen and Johnson in predicting trade diversion after the formation of a customs union or free trade area, especially with regard to the EEC.

304. FLANDERS, RALPH E.

"The tariff and social control". *Atlantic Monthly*, 148: 377-384, July/Dec. 1931.

An attack on the free trade doctrine.

305. FLEMING, MARCUS.

"The loss from trade restrictions". *Economia Internazionale (Genova)*, 9(4): 627-644, Nov. 1956.

An attempt to derive a formula expressing the magnitude of the world real-income loss (after adjustments to prices or exchange rates necessary to maintain international payments in balance), caused by the imposition of a tariff by a particular country.

306. — — — .

"The optimal tariff from an international standpoint". *Review of Economics and Statistics*, 38(1): 1-13, Feb. 1956.

Reconsiders the optimal tariff problem in a two-country case where the marginal utility of income is considered to be the same for all individuals within each country, but is likely to differ between countries.

307. FLOYD, ROBERT H.

Domestic tax systems and the provisions of the General Agreement on Tariffs and Trade: a theoretical analysis of their implications for economic efficiency. Unpublished Ph.D. dissertation. Rice University, 1971.

Uses a neoclassical, two-country, general equilibrium model to analyse the effects on consumption, production and trade patterns of various product and factor tax schemes.

Follows by an attempt to determine the international effect of border adjustments on non-neutral domestic taxes. Analyses the GATT rules on border adjustments and several recently proposed changes to the rules.

308. FONTANA, RUSSO, L.

Traité de politique commerciale. Paris, V. Giard et E. Brière, 1908. VII, 707 p.

Exposé de la théorie et des techniques de la politique commerciale et de ses principaux phénomènes.

A lire: Livre 2, Chapitre 2, p. 186 — 203, sur le protectionnisme et le libre échangeisme.

Chapitres 3 et 4, sur les différentes formes de protectionnisme.

Livre 3, Chapitres 1, 2, 3, sur les droits de douanes, ses différentes formes et conséquences sur la vie économique.

Sur le Canada: pp. 364 et 381.

309. FONTANEAU, PIERRE et VESSILIER, ELISABETH.

Fiscalité et espace économique, dans Etudes Economiques. n° 127 — 128, avril 1966. pp. 105 — 117.

Les auteurs essaient de montrer dans une première phase que les analyses économiques de l'espace terrestre ont démontré que l'égalité juridique aboutit à la distorsion économique et dans une deuxième phase ils ont indiqué le renversement de conception qui s'efforce, grâce à la distorsion juridique, de réaliser l'égalité économique. A consulter: — (pp. 11 — 113): Propos sur le tarif douanier.

310. FORD, J.L.

"Protection and the real return of the scarce factor". *Manchester School of Economic and Social Studies*, 34(2): 179-188, May 1966.

A critique of the conclusions of G. Haberler (in *A survey of international trade theory*. (Special Papers in International Economics, no. 1). Rev. ed. Cambridge, Mass.: Princeton University, Department of Economics, 1961) on the utility of the Stolper-Samuelson theorem in a model with three or more factors of production.

311. — — — — .

“The Ohlin-Heckscher theory of the basis of commodity trade”. *Economic Journal*, 73(291): 458-476, Sept. 1963.

An analytical review and expansion of the Ohlin-Heckscher theory of the basis of trade.

312. FORTE, FRANCESCO.

“On the feasibility of a truly general value added tax: some reflections on the French experience”. *National Tax Journal*, 19(4): 337-361, Dec. 1966.

An analysis of French experience with the VAT. Attempts to demonstrate that a truly general value-added tax (one incorporating the value-added approach and falling impartially on all income and consumption) is nearly impossible to design and quite difficult to administer. Concludes that a “feasible” general value-added tax is really useful only for countries which have a cascade sales tax and which are unable or not yet ready to replace it with a single stage sales tax.

313. FOSTER, TRUFANT.

“Wizards with bootstraps”. *North American Review*, 235(4): 363-369, Apr. 1933.

A critique of “The why of the sales tax” (*North American Review*, 235(3): 196-206, Mar. 1933) by A. Treadway.

FRANE, L.

“Distribution of tax payments by income groups: a case study for 1948”.

Co-author. See citation under R. Musgrave.

— — — — .

“Further consideration of the distribution of the tax burden: concluding note”.

Co-author. See citation under R. Musgrave.

— — — — .

“Further consideration of the distribution of the tax burden: rejoinder to Dr. Tucker”.

Co-author. See citation under R. Musgrave.

314. FRASER, HERBERT F.

"Popular tariff fallacies". *American Academy of Political and Social Science, Annals*, 191: 53-60, Jan. 1929.

A critical analysis of a number of pro-tariff clichés.

315. FRASER, R.D.

"Externalities and corrective taxes: a comment". *Canadian Journal of Economics*, 1(2): 473-475, May 1968.

A critique of "Externalities and corrective taxes" (*Economica*, n.s., 33(129): 84-87, Feb. 1966) by C. Plott.

316. FREEMAN, A. MYRON, and ROBERT H. HAVEMAN.

"Economic incentives and environmental quality". *National Tax Association, Proceedings*, 1971, pp. 90-110.

Raises, discusses and disposes of the primary criticisms levelled against a residuals charges strategy of environmental management, as opposed to direct enforcement.

317. FRENKEL, JACOB A.

"Tariffs, subsidies and community indifference curves". *Southern Economic Journal*, 39(1): 119-120, July 1972.

A critique of "A note on tariffs and subsidies" (*American Economic Review*, 57(4): 888-891, Sept. 1967) by M. Michaely, and "Tariffs, subsidies and the terms of trade" (*Economica*, n.s., 24(95): 235-242, Aug. 1957) by W. Corden.

318. FRIEDLAENDER, ANN F., and ADOLF L. VANDENDORPE.

"Excise taxes and the gains from trade". *Journal of Political Economy*, 76(5): 1058-1068, Sept./Oct. 1968.

Extension. Dornbusch, Rudiger. "Optimal commodity and trade taxes". *Journal of Political Economy*, 79(6): 1360-1368, Nov./Dec. 1971.

An analysis of the way a country can exploit a degree of monopoly power in international trade by imposing a consumption or production tax.

319. FRIEDLAENDER, ANN F.

"Incidence and price effects of value-added taxes". *National Tax Association, Proceedings*, 1971, pp. 265 — 279.

Review. Weinrobe, Maurice D. "Discussion". *National Tax Association, Proceedings, 1971*, pp. 301-305.

Attempts to prove that relative prices rather than tax bases are the key to assessing the economic effects of different types of value-added taxes.

320. — — — — .

"Indirect taxes and relative prices". *Quarterly Journal of Economics*, 81(1): 125-139, Feb. 1967.

Review. Due, John F. "Indirect taxes and relative prices: comment". *Quarterly Journal of Economics*, 82(2): 340-343, May 1968.

An analysis of different forms of indirect taxes to determine their effect on relative prices.

321. — — — — .

"Indirect taxes and relative prices: reply". *Quarterly Journal of Economics*, 82(2): 344-345, May 1968.

A reply to the comments of J. Due ("Indirect taxes and relative prices: comment". *Quarterly Journal of Economics*, 82(2): 340-343, May 1968) on her "Indirect taxes and relative prices" (*Quarterly Journal of Economics*, 81(1): 125-139, Feb. 1967).

322. FRIEDMAN, MILTON.

"A reply". *Journal of Political Economy*, 60(4): 334-336, Aug. 1952.

A reply to the comments of C. Phipps ("Friedman's 'welfare' effects". *Journal of Political Economy*, 60(4): 332-334, Aug. 1952) on his "The 'welfare' effects of an income tax and an excise tax" (*Journal of Political Economy*, 60(1): 25-33, Feb. 1952).

323. — — — — .

"The 'welfare' effects of an income tax and an excise tax". *Journal of Political Economy*, 60(1): 25-33, Feb. 1952.

Reviews. Buchanan, James M. "Comparative tax analysis and economic methodology". In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 7.

Phipps, Cecil G. "Friedman's 'welfare' effects". *Journal of Political Economy*, 60(4): 332-334, Aug. 1952.

A comparison of the relative effects on welfare of excise and income taxes.

324. GARVER, FREDERIC B., and Alvin H. Hansen.

Principles of economics. Rev. ed. Boston: Finn, 1937.

A university text. Of particular interest:

Ch. 32 — Some economic aspects of taxation - (Incidence, tests of a good tax system, progressive versus proportional taxation, etc).

Ch. 36 — Tariff and free-trade principles - (Revenue versus protection, arguments for protection, etc.).

325. GARVER, RAYMOND.

“The Edgeworth taxation phenomenon”. *Econometrica*, 1(4): 402-407, 1933.

Review. Hotelling, Harold. “Note on Edgeworth’s taxation phenomenon and Professor Garver’s additional condition on demand functions”. *Econometrica*, 1(4): 408-409, 1933.

A critique of Edgeworth’s conclusions on the effects of a per unit commodity tax imposed on the more expensive of two substitutable commodities offered by a monopolist and a presentation of an alternative method.

326. — — —.

“The effect of taxation on a monopolist”. *American Economic Review*, 22(3): 463-465, Sept. 1932

Examines the effect on price of an excise tax on a single commodity sold by a monopoly.

327. GEHRELS, FRANZ.

“Customs unions from a single-country viewpoint”. *Review of Economic Studies*, 24/1(63): 61-64, 1957.

Review. Lipsey, Richard G. “Mr. Gehrels on customs unions”. *Review of Economic Studies*, 24/3(65): 211-214, 1957.

Attempts to demonstrate that examination of a customs union in terms of its production effects only, will give a biased judgement of its effects on members. Then proceeds to examine the consumption effects of a customs union.

328. — — —.

"Optimal restrictions on foreign trade and investment". *American Economic Review*, 61(1): 147-159, Mar. 1971.

An extension of the work of R. Jones ("International capital movements and the theory of tariffs and trade". *Quarterly Journal of Economics*, 81(1): 1-38, Feb. 1967) and M. Kemp ("The gain from international trade and investment: a neo-Heckscher-Ohlin approach". *American Economic Review*, 56: 788-809, Sept. 1966) on the theory of optimal restriction of international investment and/or optimal restriction of trade (optimal duties and investment taxes). The method used is an extension of J. de V. Graaf's treatment of duties on several goods ("On optimum tariff structures". *Review of Economic Studies*, 17/1(42): 47-59, 1949-1950).

329. GEORGE, HENRY.

Protection ou libre échange. Examen de la question du tarif en ce qui concerne les intérêts des classes laborieuses. Traduit de l'anglais et précédé d'une préface par Louis Vossion. Paris, Guillaume et Cie, 1888. xv, 436 p.

Examen de la question du tarif, vue par un membre des "Chevaliers du Travail", anti-protectionniste. Ce livre se situe à un niveau général et théorique.

GÉRARD, CLAUDE.

Histoire économique XIX^e et XX^e siècles.

Co-auteur. Voir citation sous J.A. Lesourd.

GEST, G.

Droit fiscal.

Co-auteur. Voir citation sous G. Tixier.

330. GHOSH, SUKESH K.

"Toward a theory of multiple customs unions". *American Economic Review*, 64(1): 91-101, Mar. 1974.

A formal presentation of a multiple customs union model, extending the work of S. Arndt in "Customs union and the theory of tariffs" (*American Economic Review*, 59(1): 108-118, Mar. 1969).

331. GIDE, CHARLES.

Principes d'économie politique. 24^e édition. Paris, Librairie du Recueil Sirey, 1923. VI, 696 p.

- A lire: p.339 — 349, sur la théorie du protectionnisme.
 p.349 — 352, sur la théorie du libre échange.
 p.352 — 357, sur le régime de traités.
 p.357 — 364, sur l'histoire du commerce international.

332. GIERSCH, HERBERT.

"Economic union between nations and the location of industries". *Review of Economic Studies*, 17/2(43): 87-97, 1949-1950.

A discussion of the effect of relocation of industries on countries joining an economic union.

333. — — — —.

"Freer trade for higher employment and price level stability". In C. Fred Bergsten, ed., *Toward a new world trade policy: the Maidenhead Papers*. Lexington, Mass.: D.C. Heath, 1975, Ch. 3.

Argues that free trade helps to raise the level of employment, and to alleviate the conflict between the objectives of high employment and price level stability.

334. GILBERT, DONALD W.

"The shifting of sales taxes". *Quarterly Journal of Economics*, 53: 275-285, 1938-1939.

Reviews. Due, John F. "Ad valorem and specific taxes". *Quarterly Journal of Economics*, 54(4): 679-685, Aug. 1940.

Higgins, Benjamin. "The incidence of sales taxes: a note on methodology". *Quarterly Journal of Economics*, 54(4): 665-672, Aug. 1940.

Jastram, Roy W. "The shifting of sales taxes". *Quarterly Journal of Economics*, 54(4): 673-678, Aug. 1940.

A comparison of the effects of ad valorem and specific taxes and the policy considerations.

335. — — — —.

"The incidence of sales taxes: rejoinder". *Quarterly Journal of Economics*, 54(4): 686-693, Aug. 1940.

A reply to the comments of J. Due ("Ad valorem and specific taxes". *Quarterly Journal of Economics*, 54(4): 679-685, Aug. 1940), B. Higgins ("The incidence of sales taxes: a note on methodology". *Quarterly Journal of Economics*, 54(4): 665-672, Aug. 1940), and R. Jastram ("The shifting of sales taxes". *Quarterly Journal of Economics*, 54(4): 673-678, Aug. 1940) on Gilbert's original article, "The shifting of sales taxes" (*Quarterly Journal of Economics*, 53: 275-285, 1938-1939).

336. GLISMANN, HANS H., and AXEL NEU.

"Towards new agreements on international trade liberalization — methods and examples of measuring nontariff trade barriers". *Weltwirtschaftliches Archiv.*, 107: 235-271, 1971.

Evaluates the present state of knowledge on nontariff barriers, suggests possible methods of measuring the tariff equivalent of various kinds of nontariff distortions, and examines the divergence between protectionist goals and the actual effects of protection.

337. GOETZ, CHARLES J.

"A variable-tax model of intersectoral allocation". *Public Finance*, 19(1): 29-41, 1964.

An analysis of some of the peculiar restrictions that underlie the application of preference maps to the theory of the private-collective allocation of resources.

338. — — — —.

"The political economy of regulatory taxation". *National Tax Association, Proceedings*, 1971, pp. 110-116.

A discussion of the factors affecting the determination of efficient taxes in a multi-unit, democratic governmental decision process.

339. — — — —.

"Traditional welfare norms for specific taxes". *Quarterly Journal of Economics*, 84(2): 330-336, May 1970.

A critical examination of theories favouring taxation of goods with low elasticities or rates of substitution.

340. GOLDHUYS, D.W.

"Tariff protection: some theoretical principles and applied criteria". *South African Journal of Economics*, 38(2): 111-138, June 1970.

A description of various tariff strategies, including a discussion of technical aspects, cost aspects and balance of payment and effective protection considerations.

341. GONNARD, RENÉ.

Histoire des doctrines économiques. Paris, Librairie Valois, 1930. 709 p.

Exposé de l'histoire des doctrines économiques depuis les premières manifestations de la pensée économique jusqu'aux écoles réalistes. Nous recommandons particulièrement:

Livre II : Le mercantilisme.

n° I : Considérations générales.

n° IV : Le mercantilisme français.

n° VII : Les précurseurs du libéralisme économique.

342. GOODE, RICHARD.

"Anti-inflationary implications of alternative forms of taxation". *American Economic Review, Papers and Proceedings*, 42(2): 147-160, May 1952.

Review. Shoup, Carl S., and Harold M. Somers. "Discussion". *American Economic Review, Papers and Proceedings*, 42(2): 161-167, May 1952.

An analysis of the method of determining the anti-inflationary effects of taxes. A comparison of the deflationary effects of income, corporate profits and commodity taxes, and a discussion of the problems in the application of the theory to the aforementioned.

343. — — —.

"Direct versus indirect taxes: welfare implications". *Public Finance*, 11(1): 95-98, 1956.

Review. Walker, David. "Taxation and economics: a comment". *Public Finance*, 11(1): 98-100, 1956.

A comparison of the effects of direct and indirect taxes on the individual and the community.

344. — — — —.

“Income, consumption and property as bases of taxation”. *American Economic Review, Papers and Proceedings*, 52(2): 327-334, May 1962.

A comparison of the economic effects of income, consumption and property taxes.

345. GOODING, ELMER R.

A general equilibrium analysis of the economic impact of discriminatory tariff reductions. Unpublished Ph.D. dissertation. University of Kansas, 1969.

Develops a model designed to determine the economic impact of a discriminatory tariff reduction on world welfare and on three representative countries:

(A) a developed, preference-granting nation;

(B) a developed nation against which tariff discrimination occurs; and

(C) a less developed nation which receives preferential tariff treatment in the first country's import market.

346. GORGUN, SEVIM.

Classical and contemporary theories of taxation: an analysis of the aggregative approach to tax policies in the two schools. Unpublished Ph.D. dissertation. Syracuse University, 1958.

A comparison of classical and contemporary theories of taxation with respect to its effect on employment, income, price and output under conditions of general equilibrium.

347. GORMAN, W.M.

“Tariffs, retaliation and the elasticity of demand for imports”. *Review of Economic Studies*, 25/3(68): 133-162, June 1958.

Examines the effects of tariffs on the volume and terms of trade and the conditions under which a country will gain from a tariff war.

348. — — — —.

“The effect of tariffs on the level and terms of trade”. *Journal of Political Economy*, 67(3): 246-265, June 1959.

A presentation of a series of two-country, two-good reference models to determine the effect of tariffs on the level and terms of trade.

349. GOURAUD, CHARLES.

Essai sur la liberté du commerce des nations. Paris, A. Durand, 1853. 375p.

Etude en faveur de la théorie du libre échange. Nous mentionnons spécialement:

Livre premier

Chapitre I : Caractère général du libre échange.

Chapitre II : Esprit de l'institution des douanes.

Chapitre III : Critiques de l'institution des douanes.

Livre II

Chapitre I : Caractère contemporain de la controverse de la protection et du libre échange.

350. GRAFF, J. de V.

"A note on the relative merits of tariffs and subsidies". *South African Journal of Economics*, 15(2): 149-150, June 1947.

A critique of "The relative merits of tariffs and subsidies as methods of protection" (*South African Journal of Economics*, 14(2): 117-131, June 1946) by R. Threllfell.

351 — — — —.

"On optimum tariff structures". *Review of Economic Studies*, 17/1(42): 47-59, 1949-1950.

Extension. Gehrels, Franz. "Optimal restrictions on foreign trade and investment". *American Economic Review*, 61(1): 147-159, Mar. 1971.

Review. Kemp, Murray C. "Notes on the theory of optimal tariffs". *Economic Record*, 43(103): 395-404, Sept. 1967.

An extension of N. Kaldor's work in "A note on tariffs and the terms of trade" (*Economica*, n.s., 7(28): 377-380, Nov. 1940). Applies the concepts of "possibility locus" and "efficiency locus" to the problem of determining the optimum tariff structure. Discusses the argument that it is, in the absence of retaliation, always possible for a full-employment country to turn the terms of trade in its favour by imposing a small protective tariff.

352 — — — —.

Theoretical welfare economics. Cambridge: Cambridge University Press, 1967.

Review. Kemp, Murray C. "Notes on the theory of optimal tariffs". *Economic Record*, 43(103): 395-404, Sept. 1967.

A presentation of the formal theory of welfare economics. Chapter 9, "Foreign trade", in which determination of the optimal tariff is discussed, is of particular interest.

353. GRAHAM, DOUGLAS.

"Laissez-faire or protection: a study in half-truths". *Nineteenth Century*, 77(457): 698-717, Mar. 1915.

An examination of the potential benefits of free trade and protection, from the British point of view. The level of discussion is fairly basic.

354. GRAHAM, FRANK D.

Protective tariffs. New York: Harper, 1934.

This study is designed to supplement a university economic theory course. Using the U.S. as an example, the author explains the basis and effects of protection in layman's language. Of particular interest:

Ch. 2 — The nature of protection.

Ch. 3 — Critique of popular, and fallacious, arguments for protection.

Ch. 4 — The arguments for free trade.

Ch. 5 — Rational protection.

Ch. 6 — Anti-dumping legislation and special forms of foreign trade control.

355. — — — —.

"Some aspects of protection further considered". *Quarterly Journal of Economics*, 37(2): 199-227, Feb. 1923.

Reviews. Anderson, Karl L. "Tariff protection and increasing returns". In *Explorations in economics: notes and essays in honor of F.W. Taussig*. Freeport, N.Y.: Books for Libraries, 1967. Ch. 15.

Ellis, Howard S., and William Fellner. "External economies and diseconomies". *American Economic Review*, 33(3): 493-511, Sept. 1943.

Knight, Frank H. "Some fallacies in the interpretation of social cost". *Quarterly Journal of Economics*, 38: 582-606, Aug. 1924.

Tinbergen, Jan. "Professor Graham's case for protection". In his *International economic cooperation*. Amsterdam: Elsevier, 1945. App. 1, pp. 182-199.

Viner, Jacob. *Studies in the theory of international trade*. New York: Harper, 1937. pp. 475-482.

A critical analysis of the utility of comparative advantage in determining commercial policy.

356. — — — —.

"Some fallacies in the interpretation of social costs: a reply". *Quarterly Journal of Economics*, 39: 324-330, Feb. 1925.

Review. Knight, Frank H. "On decreasing cost and comparative cost: a rejoinder". *Quarterly Journal of Economics*, 39: 331-333, Feb. 1925.

A reply to the comments of F. Knight ("Some fallacies in the interpretation of social cost". (*Quarterly Journal of Economics*, 38: 582-606, Aug. 1924) on his "Some aspects of protection further considered" (*Quarterly Journal of Economics*, 37(2): 199-227, Feb. 1923) and "The theory of international values re-examined (*Quarterly Journal of Economics*, 38: 54-86, Nov. 1923).

357. — — — —.

"The theory of international values re-examined". *Quarterly Journal of Economics*, 38: 54-86, Nov. 1923.

Review. Knight, Frank H. "Some fallacies in the interpretation of social cost". *Quarterly Journal of Economics*, 38: 582-606, Aug. 1924.

An attack on the assumptions on which Mill's theory of international values was built, which, Graham says, were overabstractions leading to unjustifiable conclusions on the nature of international trade.

358. GREENHUT, MELVIN L.

"Effects of excise tax and freight cost: a geometrical classification". *Southern Economic Journal*, 21: 330-335, 1954-5.

Illustrates the lack of precise identity between the impact of an excise tax and of freight costs on price, and the special cases in which they are identical.

359. GREGORY, T.E.

Tariffs: a study in method. London: Charles Griffin, 1921.

Review. Viner, Jacob. "Taxation and changes in price levels". *Journal of Political Economy*, 31: 494-520, 1923.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

A critical survey of tariff theory from the British point of view. Of particular interest:

- Ch. 1 — Customs areas, customs-making bodies and customs laws.
- Ch. 2 — The tariff as a whole-classification of tariffs.
- Ch. 3 — The internal form of the tariff — (1) classification and its problems.
- Ch. 4 — The internal form of the tariff — (2) free goods and prohibited goods-assimilation and mixed goods.
- Ch. 5 — The tariff rate.
- Ch. 6 — Differentiation and specialization of commodities.
- Ch. 7 — Differential duties.
- Ch. 8 — Retaliation, reciprocity, and colonial preferences, etc. — the preferential system of the British Empire.
- Ch. 9 — Valuation and allied problems.
- Ch. 10 — Some alleviations of the protectionist regime-free ports and bonded warehouses — the improvement of trade—"frontier trade"—drawbacks.
- Ch. 11 — Commercial and tariff treaties.
- App. 1 — Export and transit duties.
- App. 2 — The tariff as a revenue instrument.

360. GRENON, JEAN-YVES.

Introduction à l'étude des traités de commerce. Montréal, Librairie de l'Université de Montréal, 1972. 151 p.

Reproduction d'un cours à la Faculté de Droit de l'Université de Montréal au niveau de la licence. Etude théorique et pratique sur le traité de commerce, avec de nombreux exemples tirés de l'histoire canadienne.

- A lire: Chapitre 2, p. 10 - 25, sur le régime douanier. Deuxième partie, les accords en vigueur pour le Canada, p. 30 - 42. Troisième partie, Chapitre 1, sur le G.A.T.T., p. 44

361. GRUBEL, HERBERT G.

"Effective tariff protection: a non specialist guide to the theory, policy, implications and controversies". In Herbert G. Grubel and Harry G. Johnson, eds., *Effective tariff protection: proceedings of a conference sponsored by the General Agreement*

on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970. Geneva, Switzerland: GATT, 1971. Ch. 1. Also in Robert E. Baldwin and J. David Richardson, International trade and finance: readings. Boston: Little, Brown, 1974. Ch. 5.

Describes the rationale for effective protection and the practical and policy implications. Discusses the problems of empirical measurement. Ends by outlining five areas along which future research may benefit.

— — — — —
Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970, ed. by Herbert G. Grubel and Harry G. Johnson. Geneva, Switzerland: GATT, 1971.

A record of the papers presented at the conference. The following essays, described under the authors' names, are of particular interest:

- Ch. 1 — Grubel, Herbert G. "Effective tariff protection: a non specialist guide to the theory, policy, implications and controversies".
- Ch. 2 — Ethier, Wilfred. "General equilibrium theory and the concept of effective protection".
- Ch. 4 — Humphrey, David B. "Effective protection, income multipliers and regional import analysis".
- Ch. 5 — Ruffin, Roy J. "The welfare implications of effective protection".
- Ch. 6 — Basevi, Giorgio. "Aggregation problems in the measurement of effective protection".
- Ch. 7 — Leith, J. Clark. "Tariffs, indirect taxes and protection".
- Ch. 8 — Tumlr, Jan, and Ladislav Till. "Tariff averaging in international comparisons".
- Ch. 9 — Wilkinson, Bruce W. "Effective protection: some empirical issues".
- Ch. 12 — Travis, William P. "A critical rehabilitation of effective protection theory".
- Ch. 13 — Balassa, Bela. "Effective protection: a summary appraisal".
- Ch. 14 — Guisinger, Stephen, and Daniel M. Schydowsky. "The empirical relationship between nominal and effective rates of protection".
- Ch. 15 — McKinnon, Ronald I. "Protection and value-added tax".

362. — — — —.

"Estimating trade creation and trade diversion: a note". *Economic Journal*, 74(296): 1018-1020, Dec. 1964.

Review. Bentick, Brian L. "Estimating trade creation and trade diversion — reply and further note". *Economic Journal*, 74(296): 1020-1028, Dec. 1964.

A critique of "Estimating trade creation and trade diversion" (*Economic Journal*, 73(290): 219-225, June 1963) by B. Bentick.

363. — — — —.

"Excise taxes and effective protection: a note", by Herbert G. Grubel, Harry G. Johnson and William V. Rapp. *Economic Journal*, 79(315): 674-675, Sept. 1969.

An extension of "Nominal tariffs, indirect taxes and effective rates of protection: the Common Market countries 1959" (*Economic Journal*, 77(308): 761-776, Dec. 1967) by H. Grubel and H. Johnson.

364. — — — —.

"Factor substitution and effective tariffs", by H.G. Grubel and P.J. Lloyd. *Review of Economic Studies*, 38/1(113): 95-104, Jan. 1971.

An analysis of effective protection under partial equilibrium with factor substitution. Begins with two definitions of effective protection and assesses their effectiveness as predictors of resource and output movements.

365. — — — —.

"Nominal tariffs, indirect taxes and effective rates of protection: the Common Market countries 1959", by Herbert G. Grubel and Harry G. Johnson. *Economic Journal*, 77(308): 761-776, Dec. 1967.

Review. Leith, J. Clark. "Across-the-board nominal tariff changes and the effective rate of protection". *Economic Journal*, 78(312): 982-984, Dec. 1968.

Extension. Grubel, Herbert G., Harry G. Johnson and William V. Rapp. "Excise taxes and effective protection: a note". *Economic Journal*, 79(315): 674-675, Sept. 1969.

A calculation of the rates of effective protection in Common Market countries in 1959, measuring the influence of excise taxes on the protective structure.

Part I analyses the rates of protection found by the use of national production coefficients adjusted for tariff and excise tax payments. Part II presents estimates of

effective rates of protection based on calculations of what the domestic value-added would be without excise taxes on inputs and outputs. The third part analyses the sensitivity of the effective protectiveness of national tariff systems with respect to across-the-board changes in nominal tariff rates.

366. — — — —.

“Substitution and two concepts of effective rate of protection: comment”, by Herbert G. Grubel and Peter J. Lloyd. *American Economic Review*, 60(5): 1003-1004, Dec. 1970.

Review. Anderson, James, and Seiji Naya. “Substitution and two concepts of effective rate of protection: reply”. *American Economic Review*, 60(5): 1005-1007, Dec. 1970.

A critique of “Substitution and two concepts of effective rate of protection” (*American Economic Review*, 59(4): 607-612, Sept. 1969) by J. Anderson and S. Naya.

367. GRUNZEL, JOSEF. *Economic protectionism*. Oxford: Clarendon, 1916.

An examination of the conditions which stimulate protection, the ways in which a protectionist strategy manifests itself, and the effects. This study is divided into three sections as follows:

Part I — The genesis of economic protectionism.

Part II — The directions assumed by protectionism.

Part III — The effects of economic protectionism.

368. GUERIN, JOSEPH R.

“Excise taxation and quality of product”. *Finance Publique*, 1: 21-29, 1960.

Analyses the effect of an excise tax on quality, either when price is constant, or when it is variable.

369. — — — —.

The development of the theory of excise taxation. Unpublished Ph.D. dissertation. University of Pennsylvania. 1960.

An examination of the way in which economists have employed the concepts of economic theory to analyse the effects on commodity prices, factor prices and welfare of specific and general excises.

370. GUISINGER, STEPHEN E.

“Negative value-added and the theory of effective protection”. *Quarterly Journal of Economics*, 83(3): 415-433, Aug. 1969.

Demonstrates that negative value-added is a meaningful economic concept in calculating rates of protection, and that its occurrence in empirical studies does not require the assumption of extreme inefficiency in production or monopoly pricing.

371. — — — —.

“The empirical relationship between nominal and effective rates of protection”, by Stephen Guisinger and Daniel M. Schydrowsky. In Herbert G. Grubel and Harry G. Johnson, eds., *Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970*. Geneva, Switzerland: GATT, 1971. Ch. 14.

An extension of B. Cohen’s work in “The use of effective tariffs” (*Journal of Political Economy*, 79(1): 128-141, Jan./Feb. 1971). Attempts to ascertain what can and cannot be learned about an industry’s effective rate of protection when only the nominal tariff rate on the industry’s output is known.

372. GUITTON, HENRI.

Economie politique. S.1. Dalloz, 1976. 701 p.

Introduction générale et traité d’économie politique.

A lire: p.50, sur l’étude protectionnisme et Frédéric List.

373. GUYOT, YVES.

L’ABC du libre échange. Ligue du libre échange. Paris, Librairie Félix Alcan, 1913. 212 p.

L’auteur nous renseigne sur les principes de base du libre échangisme. Il va sans dire que la critique du protectionnisme dans ce livre y tient une large place. A consulter spécialement:

— Livre premier: Le libre échange et le protectionnisme.

— Livre IV: Allégations et prévisions protectionnisme.

— Livre V: Les tributaires et les bénéficiaires de la protection.

— Livre VI: Résultats négatifs de la protection pour les protégés.

— Livre VII: Nécessité du libre échange.

374. — — — —.

La science économique : ses lois inductives. Coll. Bibliothèque des Sciences contemporaines. Paris, Librairie Schleisher Frères. 507 p.

Dans cette recherche l'auteur dégage les lois inductives qui expriment les rapports constants et généraux des phénomènes économiques. Nous recommandons principalement :

— livre X: Les négateurs de la Science Economique.

— Chapitre I: La conception protectionnisme.

— Chapitre II: p. 438 : les trusts et le protectionnisme.

375. HABERLER, GOTTFRIED.

A survey of international trade theory. (Special Papers in International Economics, no. 1). Rev. ed. Cambridge, Mass.: Princeton University, Department of Economics, 1961.

Review. Ford, J.L. "Protection and the real return of the scarce factor".

Manchester School of Economic and Social Studies, 34(2): 179-188, May 1966.

A summary of major international trade theories. Of particular interest:

Ch. 2 — The classical theory of comparative costs and international values
— from Hume to Marshall.

Ch. 3 — Modern developments of the pure theory.

Ch. 4 — The terms of trade.

Ch. 5 — The balance of payments mechanism.

Ch. 6 — The theory of international trade policy.

376. — — — —.

"Import taxes and export subsidies: a substitute for the realignment of exchange rates". *Kyklos*, 20(1): 17-23, 1967.

A condemnation of earlier proposals for the substitution of tax-subsidy schemes for currency depreciation, including "Free trade and modern economics" by J. Hicks (In his *Essays in world economics*. Oxford: Clarendon, 1959. Ch. 3).

377. — — — —.

“Some problems in the pure theory of international trade”. *Economic Journal*, 60(238): 223-240, June 1950.

Review. Balogh, T. “Welfare and freer trade — a reply”. *Economic Journal*, 61(241): 72-82, Mar. 1951.

A comparison of the benefits of free trade and protection.

378. — — — —.

The theory of international trade: with its applications to commercial policy. London: W. Hodge, 1965.

Part II, “Trade policy”, is of particular interest:

Ch. 13 — The scientific treatment of the subject of trade policy.

Ch. 14 — Arguments for free trade.

Ch. 15 — The effects of tariffs.

Ch. 16 — General arguments for tariffs.

Ch. 17 — Particular arguments for tariffs.

Ch. 18 — Dumping, cartels, monopolies, and export bounties.

Ch. 19 — The content and form of tariff laws and their application. Other kinds of protection.

Ch. 20 — Commercial treaties: the facts.

Ch. 21 — Commercial treaties: appraisals of the various systems.

379. — — — —.

“Welfare and freer trade — a rejoinder”. *Economic Journal*, 61(244): 777-784, Dec. 1951.

A reply to the comments of T. Balogh (“Welfare and freer trade — a reply”. *Economic Journal*, 61(241): 72-82, Mar. 1951) on his “Some problems in the pure theory of international trade” (*Economic Journal*, 60(238): 223-240, June 1950).

380. HAGEN, EVERETT E.

"An economic justification of protectionism". *Quarterly Journal of Economics*, 72(4): 496-514, Nov. 1958.

Reviews. Kafka, Alexandre. "A new argument for protectionism?". *Quarterly Journal of Economics*, 76: 163-166, Feb. 1962.

Koo, Anthony Y. "An economic justification of protectionism: comment". *Quarterly Journal of Economics*, 75(1): 133-144, Feb. 1961.

An extension of the theories of Viner and Haberler, applied to the case of economic growth.

381. — — — —.

"An economic justification of protectionism: reply". *Quarterly Journal of Economics*, 75(1): 145-151, Feb. 1961.

Review. Kafka, Alexandre. "A new argument for protectionism?". *Quarterly Journal of Economics*, 76: 163-166, Feb. 1962.

A reply to A. Koo's criticisms ("An economic justification of protectionism: comment". *Quarterly Journal of Economics*, 75(1): 133-144, Feb. 1961) of Hagen's "An economic justification of protectionism" (*Quarterly Journal of Economics*, 72(4): 496-514, Nov. 1958).

HAGUE, DOUGLAS C.

"Complementarity and the excess burden of taxation".

Co-author. See citation under W. Corlett.

— — — —.

International trade theory in a developing world.

Co-editor. See citation under R. Harrod.

382. HAIGHT, F.A.

"Customs unions and free-trade areas under GATT: a reappraisal".

Journal of World Trade Law, 6(4): 391-404, July/Aug. 1972.

Review. Tovas, A. "Customs unions and free-trade areas under GATT: a comment". *Journal of World Trade Law*, 7(5): 602, Sept./Oct. 1973.

An attack on the idea of free trade areas.

383. HALL, R.E.

"The dynamic effects of fiscal policy in an economy with foresight".

Review of Economic Studies, 38/2(114): 229-244, Apr. 1971.

An analysis of the effects of four fiscal policies (a recurrent head tax, consumption tax, interest tax and an investment credit) on an economy characterized by participants who are assumed to anticipate changes in fiscal policies and to make adjustments accordingly. The competitive equilibrium in the presence of a changing fiscal policy is calculated and compared to the intertemporal equilibrium in the absence of any change.

384. HAMELIN, A.

Les doctrines économiques. Coll. "Vous connaîtrez." Paris, Les Editions ouvrières, 1959. 190 p.

Analyse des grandes doctrines économiques depuis l'antiquité jusqu'au vingtième siècle. A partir de cette étude, l'auteur essaie de nous familiariser avec les problèmes essentiels de l'économie politique. A consulter principalement :

Le mercantilisme : les faits et les idées (p. 31 — 33).

385. HAN, S.S., and G.K. SHAW.

"Value-added taxation: the economic consequences".

Journal of World Trade Law, 4(4): 548-564, July/Aug. 1970.

A comparison of the economic impact of purchase, corporation and cascade taxes and an evaluation of their effects on trade and the balance of payments.

386. HANSEN, ALVIN H.

Fiscal policy and business cycles. New York: W.W. Norton, 1941.

An analysis of fiscal policy as an instrument for regulating national income and its distribution. Of particular interest:

Ch. 13 — Compensatory tax policy — (Some discussion of the sales tax as a part of a cyclical tax policy designed to minimize industrial fluctuations).

Ch. 19 — The effect of the tax structure on investment — (Some discussion of the role of consumption taxes).

— — — —.

Principles of economics.

Co-author. See citation under F. Garver.

Hansen, Bent.

“A theoretical analysis of smuggling”.

Co-author. See citation under J. Bhagwati.

387. HANSEN, REED R.

“An empirical analysis of the retail sales tax with policy recommendations”.
National Tax Journal, 15(1): 1-13, Mar. 1962.

Attempts to ascertain from empirical data how the initial burden of the retail sales tax varies among consumer units of different size, income and race. Demonstrates how modifications to the “typical” sales tax rate and/or base affects relative tax burdens. Tries to evaluate whether, in the pursuit of equity, the rate should be raised or the base extended.

388. HARRISS, C. LOWELL.

“Value-added taxation”. *Columbia Journal of World Business*, 6(4): 78-86, July/Aug. 1971.

A description of various alternative VAT systems, and their effects.

389. HARROD, R.F.

“Factor-price relations under free trade”. *Economic Journal*, 68(270): 245-255, June 1958.

A critique of “International trade and the equalization of factor prices” (*Economic Journal*, 58(230): 163-184, June 1948) and “International factor-price equalization once again” (*Economic Journal*, 59(234): 181-197, June 1949) by P. Samuelson.

Harrod, Roy, and Douglas Hague, eds. *International trade theory in a developing world*. London: Macmillan, 1965.

The proceedings of a conference of the International Economic Association, held in Switzerland, Sept. 1-9, 1961. The following essays, described under the authors' names, are of particular interest:

Ch. 7 — Myint, H. “Infant industry arguments for assistance to industries in the setting of dynamic trade theory”.

Ch. 8 — Liesner, H.H. “Regional free trade: trade-creating and trade-diverting effects of political, commercial and monetary areas”.

390. HART, ALBERT G.

“Consumption taxation as an instrument of economic control”.

Law and Contemporary Problems, 8(3): 457-462, Summer 1941.

A critical analysis of the ways a government might use consumption taxes to further various national goals, e.g. as an auxiliary in a general program of stabilizing employment and production at high levels.

HARTOG, F.

Studies in Trade liberalization: problems and prospects for the industrial countries.

Co-author. See citation under B. Balassa.

391. HAUSER, H.

La paix économique. Collection Armand Colin. Paris, 1935. 185 p., pp. 24 — 122.

A consulter : pp. 24 — 122

C'est un livre théorique qui nous explique ce qu'est le protectionnisme contemporain (effets, boycottage, contradictions, etc . . .), ce qu'est le protectionnisme humain, le déséquilibre monétaire et dumping.

Dans la deuxième partie, nous voyons les essais de solutions : la solution du libéralisme absolu et la solution de l'égalité.

HAVEMEN, ROBERT H.

“Economic incentives and environmental quality”.

Co-author. See citation under A. Freeman.

392. HAY, GEORGE A.

“Import controls on foreign oil: tariff or quota”. *American Economic Review*, 61(4): 688-691, Sept. 1971.

Shows that, under a set of very restrictive assumptions, the consumer will benefit more from a quota on foreign oil than from tariffs.

393. HAZARD, JOHN N.

“Editorial comment — commercial discrimination and international law”. *American Journal of International Law*, 52(3): 495-498, July 1958.

An historical background and critical analysis of the position taken by private-enterprise and centrally controlled states regarding the most-favoured-nation clause. Suggests points to be included in revision of present laws.

— — — — .
“State trading and the most-favoured-nation clause”.

Co-author. See citation under M. Domke.

394. HEAD, JOHN G., and C.S. SHOUP.

“Excess burden: the corner case”. *American Economic Review*, 59(1): 181-183, Mar. 1969.

A discussion of corner cases in the traditional analysis of the welfare cost of excise taxes. Eliminates a number of theoretical reservations implicit in the traditional argument for general taxes over partial excise taxes.

HEAD, JOHN G.

Modern fiscal issues: essays in honor of Carl S. Shoup.

Co-editor. See citation under R. Bird.

395. HECKSCHER, ELI.

“The effect of foreign trade on the distribution of income”.

In Howard S. Ellis and Lloyd A. Metzler, eds., *Readings in the theory of international trade*. (Blakiston Series of Republished Articles on Economics, no. 4). Philadelphia: Blakiston, 1950. Ch. 13.

Concludes that, if it is desired to avoid that distribution of income resulting from free trade and to reach another distribution increasing wages or population, taxation is preferable to protection, in that it does not result in economic losses to the country as a whole, through changes in production and a reduction of trade.

396. HEER, CLARENCE.

“Taxation as an instrument of social control”. *American Journal of Sociology*, 42(4): 484-492, Jan. 1937.

A discussion of the difficulty arising from the use of taxes as instruments of social control, where there is a lack of knowledge concerning their economic and social effects.

397. HEILPERIN, MICHAEL A.

"Freer trade and social welfare: some marginal comments on the 'Ohlin Report' ". *International Labour Review*, 75(3): 173-192, Mar. 1957.

Review. Byé, Maurice. "Freer trade and social welfare: comments on Mr. Heilperin's article". *International Labour Review*, 77(1): 38-47, Jan. 1958.

In general, an endorsement of the strategy of free trade within the framework of a free trade area or a customs union. Relates the Ohlin Report (*Social aspects of European economic co-operation*, by M. Byé, T. Matthew, H. Meinhold, B. Ohlin, P. Saraceno and P. Verdoorn. (Studies and Reports, New Series, no. 46). Geneva: ILO, 1956) to the free trade-protection controversy and at the same time, takes exception to some of the conclusions of the Report.

398. — — — —.

L'économie internationale. Traduit de l'anglais par Marie-Thérèse Génin. Paris, Librairie de Médecis, 1946. 288 p.

A lire: Chapitre 4, Le protectionnisme à la mode d'autrefois, qui constitue une réputation des théories protectionnistes.

399. HELLER, H. ROBERT.

International trade: theory and empirical evidence. Englewood Cliffs, N.J.: Prentice-Hall, 1968.

A university text using a geometric approach. Of particular interest:

Ch. 8 — Welfare aspects of free trade.

Ch. 9 — Tariffs and international trade.

Ch. 10 — Economic unions and international trade.

400. HEMMING, M.F., and W.M. CORDEN.

"Import restriction as an instrument of balance-of-payments policy". *Economic Journal*, 68(271): 483-510, Sept. 1958.

An analysis of the effects of import restrictions on balance of payments policy, with special emphasis on what the authors call the "real income approach".

401. HENDERSON, A.

"The case for indirect taxation". *Economic Journal*, 58(232): 538-553, Dec. 1948.
A critique of H. Wald's conclusion ("The classical indictment of indirect taxation". *Quarterly Journal of Economics*, 59(4): 577-596, Aug. 1945) that indirect taxation is less harmful to incentive than direct taxation.

402. — — — —.

"The restriction of foreign trade". *Manchester School of Economic and Social Studies*, no. 1, pp. 12-35, Jan. 1949.

Compares the advantages for Britain of using trade controls, devaluation, or promoting freer trade.

403. HENDERSON, WILLIAM L.

Theories of the apportionment of the burden of taxation.

Unpublished Ph.D. dissertation, Ohio State University, 1962.

A survey of economic theory on the burden of taxation from the eighteenth century to the 1950's.

404. HENNER, F.

Le théorème de Stolper-Samuelson et le taux effectif de protection, dans *Revue d'économie politique*. Vol. 86, n° 3, mai 1976. pp. 478 — 481.

Confrontation des résultats apportés par le théorème de Stolper-Samuelson avec ceux fournis par la théorie de la protection effective. Les incidences de l'introduction du concept de protection effective sur la validité du théorème de Stolper-Samuelson utilisé en économie du commerce international.

405. HEUNER, H.F. et autres.

La protection effective dans les pays industrialisés.

Coll. Approfondissement de la connaissance économique. Paris, Economica, 1972. 56 p.

Après avoir précisé la place de la notion de protection effective dans la théorie contemporaine du protectionnisme, les auteurs comparent les procédés de calcul utilisables des taux effectifs de protection douanière, déterminent ceux qui paraissent présenter les moindres inconvénients et procèdent à une première comparaison des taux des principaux pays industriels, suivant les procédures retenues.

406. HEUSER, HEINRICH.

Control of international trade. London: Routledge, 1939.

A study of the technical aspects of the control of international trade, and the administrative problems arising from it. Some material on the short-run effects of international trade control. Table of contents reads as follows:

Part I — The causes of the regulation of foreign trade.

Ch. 1 — The general causes of import control.

Ch. 2 — The quantitative protection of economic activity.

Ch. 3 — Quotas and the currency.

Ch. 4 — Foreign commercial policy.

Ch. 5 — The choice of quantitative control.

Ch. 6 — Exchange control and exchange clearing.

Part II — The methods of foreign trade control.

Ch. 7 — The tariff quota.

Ch. 8 — The autonomous import quota.

Ch. 9 — Bilateral quotas.

Ch. 10 — Import restriction through exchange control.

Part III — The results of the regulation of foreign trade.

Ch. 11 — The theory of quantitative import control.

Ch. 12 — The effects of quotas on trade, prices and productivity.

Ch. 13 — Quotas and the balance of trade.

Ch. 14 — Some effects of import control through exchange restrictions.

Ch. 15 — Further problems of quantitative import control.

Ch. 16 — Present tendencies of foreign trade control.

Hicks, J.R.

Essays in world economics. Oxford: Clarendon, 1959.

A collection of the author's papers. The following essays, described separately, are of particular interest:

Ch. 3 — Free trade and modern economics.

Suppl.

Note C. — The factor price equalization theorem.

407. — — — —.

"Free trade and modern economics". In his *Essays in world economics*. Oxford: Clarendon, 1959. Ch. 3.

Review. Haberler, Gottfried. "Import taxes and export subsidies: a substitute for the realignment of exchange rates". *Kyklos*, 20(1): 17-23, 1967.

A critical examination of the advantages and disadvantages of free trade, couched in laymen's language.

408. — — — —.

"The factor price equalization theorem". In his *Essays in world economics*. Oxford: Clarendon, 1959. Suppl. Note. C.

A critique of "International trade and the equalization of factor prices" (*Economic Journal*, 58(230): 163-184, June 1948) and "International factor price equalization once again" (*Economic Journal*, 59(234): 181-197, June 1949) by P. Samuelson.

409. HICKS, URSULA K.

Public finance. London: Nisbet, 1947.

A text for British university students, emphasizing the problems of financial administration and accounting. Of particular interest:

Ch. 8 — Tax ideals.

Ch. 9 — The method of tax analysis.

Ch. 10 — The incidence of partial outlay taxes.

410. HIGGINS, BENJAMIN.

"The incidence of sales taxes: a note on methodology".

Quarterly Journal of Economics, 54(4): 665-672, Aug. 1940.

Review. Gilbert, Donald W. "The incidence of sales taxes: rejoinder".

Quarterly Journal of Economics, 54(4): 686-693, Aug. 1940.

An analysis and criticism of two articles on the shifting and incidence of sales tax which have already appeared in the *Quarterly Journal of Economics*: "The shifting of sales taxes" by D. Gilbert (53: 275-285, 1938-1939) and "Tax shifting in the short-run" (53: 562-589, Aug. 1939) by E. Fagan and R. Jastram.

411. HINCK, HARRIET M.

Trade diversion in the Commonwealth preference system. Unpublished Ph.D. dissertation. The State University of New Jersey, 1971.

Develops a model of discriminatory tariff treatment in order to test the value of the Commonwealth preferential system.

412. HITIRIS, T.

"Estimation of the price-import effects of economic associations".

Bulletin of Economic Research, 23(2): 95-105, Nov. 1971.

A discussion of a possible method whereby the price effects of associate membership in a customs union can be analysed.

413. HOBSON, JOHN A.

International trade: an application of economic theory. New York: Augustus M. Kelley, 1966.

Originally published in 1904. A critical survey of trade theory concerning free trade and protection. Of particular interest:

- Ch. 1 — The importance of external trade.
- Ch. 2 — The alphabet of free exchange.
- Ch. 3 — Exchange between "non-competing groups".
- Ch. 4 — Nations as trading groups.
- Ch. 5 — Non-protective import duties.
- Ch. 6 — The incidence of protective and preferential duties.
- Ch. 7 — How the balance of imports and exports is achieved.
- Ch. 8 — What a nation buys and what it pays with.

- Ch. 9 — Can protective countries “suck” a free-trade country?
- Ch. 10 — The mystery of “dumping”.
- Ch. 11 — Protection as a remedy for unemployment.
- Ch. 12 — Protection and socialism.

414. HOFFMAN, MICHAEL L.

“Cost theory and the theory of international trade”. *American Economic Review*, 28(4): 742-746, Dec. 1938.

Review. Samuelson, Paul A. “Reply by Mr. Samuelson”. *American Economic Review*, 28(4): 746-747, Dec. 1938.

A critique of “Welfare economics and international trade” (*American Economic Review*, 28(2): 261-266, June 1938) by P. Samuelson.

415. HOLDEN, GRENVILLE.

“Incidence of taxation as an analytical concept”. *American Economic Review*, 30(4): 774-786, Dec. 1940.

A critique of the work of M. Kendrick (“Public expenditure: a neglected consideration in tax incidence theory”. *American Economic Review*, 20(2): 226-230, June 1930; “Incidence and effects of taxation”. *American Economic Review*, 27(4): 725-734, Dec. 1937), E. Fagan (“Tax shifting and the laws of cost”. *Quarterly Journal of Economics*, 47: 680-710, Aug. 1933) and A. Buehler (“Public expenditures and the incidence of taxes: some theoretical considerations”. *American Economic Review*, 28(4): 674-683, Dec. 1938) on tax incidence theory.

416. HOLZMAN, FRANKLYN D.

“Comparison of different forms of trade barriers”. *Review of Economics and Statistics*, 51(2): 159-165, May 1969.

Describes two major difficulties in the use of the ratio of domestic to world (or import) price as a proper and unambiguous measure of the “barrier” to imports.

417. — — — —.

“On the technique of comparing trade barriers of products imported by capitalist and communist nations”. *European Economic Review*, 2(1): 3-22, Fall 1970.

A critique of “Trade barriers of capitalist and communist nations against food-stuffs exported by tropical underdeveloped nations” (*Review of Economics and Statistics*, 48(4): 406-411, Nov. 1966) by F. Pryor.

418. HORN, J.E.

L'économie politique avant les physiocrates. Paris, Librairie de Guillaumin et Cie, 1867. 400 p.

En prenant comme point d'appui Boisquillebert, l'un des "précurseurs de l'économie politique moderne" l'auteur a voulu démontrer l'origine des doctrines économiques et financières ainsi que l'influence qu'elles exerçaient à son époque, et quels ont été, après Boisquillebert, leur développement et leur sort. A consulter particulièrement:

— Chapitre VI: Le mercantilisme (p. 103).

— Chapitre XI: Tailles, cides et douanes (p. 224)

419. HORWELL, D.J.

"On export subsidies and import tariffs". *Economica*, n.s., 33(132): 472-474, Nov. 1966.

Discusses the effects of an export subsidy (either direct or in the form of a tariff) on the level of real national income, and the implications.

420. — — — —.

"Optimum tariffs and tariff policy". *Review of Economic Studies*, 33/2(94): 147-158, Apr. 1966.

Compares the uses of ad valorem and specific tariffs in the light of optimum tariffs and retaliation, using a two-country, two-commodity model.

421. HOTELLING, HAROLD.

"Edgeworth's taxation paradox and the nature of demand and supply functions". *Journal of Political Economy*, 40(5): 577-616, Oct. 1932.

Review and extension. Bailey, Martin J. "Edgeworth's taxation paradox, and the nature of demand functions". *Econometrica*, 22: 72-76, 1954.

An extension of Edgeworth's conclusion that a monopolist may find his most profitable course in lowering the prices of two articles which he sells, as a result of a tax on one of them.

422. — — — —.

"Note on Edgeworth's taxation phenomenon and Professor Garver's additional condition on demand functions". *Econometrica*, 1(4): 408-409, 1933.

A review of "The Edgeworth taxation phenomenon" (*Econometrica*, 1(4): 402-407, 1933) by R. Garver.

423. HUISKAMP, J.C.

"Tax facilities for the furthering of the export". *Bulletin for International Fiscal Documentation*, 6(5): 285-295, 1952.

A brief consideration of fiscal measures used by Germany, France, Italy and Holland in order to promote exports, mainly in the domain of the sales tax.

424. — — — —.

"The repeated levying of sales tax and vertical business integration". *Bulletin for International Fiscal Documentation*, 8: 137-145, 1954.

A look at historical and contemporary examples of countries having sales taxes which are levied many times before the final sale. Looks at disturbances and imbalances among firms caused by such a tax, and ways in which countries have tried to correct the imbalance.

425. HULLEY, JOHN.

"Protect or compensate?". *World Politics*, 5(3): 313-329, Apr. 1953.

Describes reasons for resistance to trade liberalization in western Europe and suggests measures which might counteract these forces.

426. HUMPHREY, D.D., and C.E. FERGUSON.

"The domestic and world benefits of a customs union". *Economia Internazionale (Genova)*, 13(2): 197-216, May 1960.

An extension of the work of J. Meade in *Trade and welfare* (London: Oxford University Press, 1955) and *The theory of customs unions* (Amsterdam: North Holland, 1955) in analysing the welfare changes caused by a customs union.

427. HUMPHREY, DAVID B.

"Demand inflation and effective protection". *Southern Economic Journal*, 37(2): 144-150, Oct. 1970.

Demonstrates that existing partial equilibrium studies of effective protection (including J. Leith's "Substitution and supply elasticity in calculating the effective pro-

fective rate". *Quarterly Journal of Economics*, 82(4): 588-601, Nov. 1968) have not fully corrected for demand inflation effects following the imposition of a protective structure.

The author uses a matrix method based on the previous input-output work of W. Leontief and R. Miller to illustrate the full application of W. Corden's correction ("The structure of a tariff system and the effective protective rate". *Journal of Political Economy*, 74(3): 221-237, June 1966) by computing incremental effective rates of protection for Argentina, 1953-66.

428. — — — —.

"Effective protection, income multipliers and regional import analysis". In Herbert G. Grubel and Harry G. Johnson, eds., *Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970*. Geneva, Switzerland: GATT, 1971. Ch. 4.

Describes existing concepts of effective protection and regional income multipliers, shows the relationship between the two, formulates a quantity measure of effective protection in regional general equilibrium, and comments on existing impact studies of protection changes.

429. — — — —.

"Measuring the effective rate of protection: direct and indirect effects". *Journal of Political Economy*, 77(5): 834-844, Sept./Oct. 1969.

Demonstrates that a bias can exist in present calculations of the ERP, shows how it enters indirectly (via cost push) when nontradable and exportable sectors are protected inputs, explains its similarity to Corden's bias, and presents a general solution.

430. — — — —.

"On substitution and the effective rate of protection", by D.B. Humphrey and T. Tsukahara, Jr. *International Economic Review*, 11(3): 488-496, Oct. 1970.

Describes a method of estimating the direction and the interval of bias for a particular type of input substitution.

431. HUSTON, JOSEPH W., and JOHN R. BERRYMAN.

"Collection and enforcement of state consumption excise taxes". *Law and Contemporary Problems*, 8(3): 506-521, Summer 1941.

Uses U.S. data to describe and evaluate various tools which aid in the collection and enforcement of taxes by tax administrators. Includes a description of legal devices, staff deployment techniques and public relations strategies.

432. HUSTON, JOSEPH W.

"The ingredients of tax administration". *National Tax Association Proceedings*, pp. 345-349, 1948.

A short discussion of three factors — the legal framework, the size and deployment of personnel, and public relations strategies — which affect the efficient enforcement of tax legislation.

433. INADA, KEN-ICHI.

"Free trade, capital accumulation and factor price equalization". *Economic Record*, 44(107): 322-341, Sept. 1968.

The effects of free trade on long-run factor endowment ratios.

434. — — — —.

"International capital movements and the theory of tariffs and trade: comment", by Ken-Ichi Inada and Murray C. Kemp. *Quarterly Journal of Economics*, 83(3): 524-528, Aug. 1969.

An extension of R. Jones' work in "International capital movements and the theory of tariffs and trade" (*Quarterly Journal of Economics*, 81(1): 1-38, Feb. 1967).

435. INGRAM, JAMES C.

International economic problems. (Introduction to Economics Series). New York: John Wiley & Sons, 1966.

To be used as a supplement to a course of introductory economics. Of particular interest:

Ch. 3 — The tariff issue.

Ch. 5 — Trade between advanced and underdeveloped countries. — (Some discussion of GATT and preferences).

International Economic Association Conference proceedings, held on Sept. 1-9, 1961.

See citation under R. Harrod and D. Hague, eds., *International trade theory in a developing world*.

436. ISAACS, ASHER.

International trade: tariff and commercial policies. Chicago: Richard D. Irwin, 1948.

A very comprehensive review of the history and practice of world trade and trade restrictions. Includes a discussion of early French and English colonial policies and Canadian trade policy between 1854 and 1948, and of various protective devices such as tariffs, exchange controls, quotas, licences, export restrictions, subsidies, and administrative controls. Of particular interest:

Part I — History and theory of international trade.

Ch. 2 — Interregional commerce in ancient and medieval times.

Ch. 4 — Mercantilism: treasure and goods.

Ch. 5 — Mercantilism: population, food, and shipping policy.

Ch. 6 — Mercantilism: colonies and colonial commercial policies.

Ch. 7 — Criticisms of mercantilism before the time of Adam Smith.

Ch. 8 — Adam Smith on mercantilism and physiocracy.

Ch. 9 — Commercial theories and England after 1776.

Part IV — The tariff and the commercial policies in the western hemisphere.

Ch. 25 — Canadian policies.

Part V — The problems of international trade and the resulting policies.

Ch. 28 — Trade controls and restrictions other than the tariff.

Ch. 29 — Trade controls and restrictions other than the tariff — continued.

Ch. 33 — Government aids to business.

Ch. 34 — World movements toward and away from freer trade.

437. JACKSON, DUDLEY.

‘Thomas Hobbes’ theory of taxation’. *Political Studies*, 21(2): 175-182, June 1973.
An argument for commodity taxation.

438. JACOBY, NEIL H.

Retail sales taxation: relation to business and consumers, and administrative problems. New York: Commerce Clearing House, 1938.

A review of the theory of retail sales taxation and a critical evaluation of its effi-

ciency. Includes an examination of other types of sales taxation. Of particular interest:

- Ch. 1 — Nature of sales taxes.
- Ch. 2 — Early state sales taxes.
- Ch. 4 — Consumers' expenditure as a tax base.

439. — — — —.

"The analysis of fiscal policies — past and present". *Banca Nazionale del Lavoro Quarterly Review*, no. 60: 56-77, Mar. 1962.

Describes a set of criteria for analysing a state's fiscal policies, and then applies this framework to the Kennedy and Eisenhower administrations, in order to assess their achievements.

440. JAMES, EMILE.

Histoire sommaire de la pensée économique. Paris, Editions Montchrestien, 1955. 335 p.

Résumé de l'histoire des principaux courants de la pensée économique allant de la période d'avant 1750 jusqu'aux principales théories modernes, énoncées depuis 1900. A retenir particulièrement :

- Première partie:
- Chapitre III: Le mercantilisme (p. 31).

441. JANSSEN, L.H.

Free trade protection and customs union. Leiden: H.E. Stenfert Kroese N.V., 1961.

Considers the ways in which international trade is affected by the imposition of import duties. Discusses the theory of customs unions and applies it to the European Economic Community. Of particular interest:

- Ch. 3 — The significance of import duties under complete specialization.
- Ch. 4 — The significance of import duties under incomplete international specialization.
- Ch. 5 — Verdoorn's approach.
- Ch. 6 — The customs union under complete specialization.
- Ch. 7 — The customs union under incomplete specialization.
- Ch. 8 — The customs union of the European Economic Community.
- Ch. 9 — Summary and conclusions.

442. JASKARI, OSMO V.

A study in the theory of incidence of taxation. Helsinki: Suomalainen Tiedeakatemia, 1960.

Part II of this study examines the incidence of indirect taxes. Of particular interest:

- Ch. 3 — Functional analysis of changes in demand due to indirect taxes.
- Ch. 4 — Price adjustments under various supply conditions.
- Ch. 5 — Price reactions of enterprises under imperfect competition.
- Ch. 6 — Does an essential part of the tax remain the burden of the monopolist.
- Ch. 7 — Special problems.
 - A. General price movements and tax incidence.
 - B. Problems associated with the incidence of some special taxes.

JASTRAM, ROY W.

"Tax shifting in the short run".

Co-author. See citation under E. Fagan.

443. — — — —.

"The shifting of sales taxes". *Quarterly Journal of Economics*, 54(4): 673-678, Aug. 1940.

Review. Gilbert, Donald W. "The incidence of sales taxes: rejoinder".

Quarterly Journal of Economics, 54(4): 686-693, Aug. 1940.

A critique of "The shifting of sales taxes" (*Quarterly Journal of Economics*, 53: 275-285, 1938-1939) by D. Gilbert.

444. JEANNENEY, JEAN-MARCEL.

Éléments d'économie politique. 5^e édition. Coll. Thémis. Paris, Presses universitaires de France, 1974. 377 p.

Traité relatant les connaissances essentielles de l'économie politique.

- A lire: p. 158 – 176, sur les finances publiques.
- p. 268 – 272, sur les politiques douanières.

445. JENKIN, FLEEMING.

"On the principles which regulate the incidence of taxes". In Richard A. Musgrave

and Carl S. Shoup, *Readings in the economics of taxation*. Homewood, Ill.: R.D. Irwin, 1959. Ch. 14.

Investigates the methods by which incidence may be determined, and the principles regulating the incidence. Includes an examination of taxes on trade.

446. JENKINS, H.P.

“Excise tax shifting and incidence: a money-flows approach”. *Journal of Political Economy*, 63(2): 125-149, Apr. 1955.

Review. Buchanan, James M. “The methodology of incidence theory: a critical review of some recent contributions”. In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 6.

An extension of the work of Brown, Rolph and Musgrave, in which the author proposes a model designed to separate the effects of fiscal and monetary policies on market prices.

447. JOHANSEN, LEIF.

Economie publique. Traduit par Philippe Boye. Coll. U. Paris, Armand Colin, 1975. 281 p.

Ouvrage de théorie appliquée couvrant l'ensemble de l'économie du secteur public.

A lire: Chapitre 7, Structures fiscales et leurs effets, p. 153 – 262.

Plus spécialement, p. 155 – 165, sur les différents impôts indirects, p. 205 – 214, sur la taxe de vente, p. 214 – 235, sur les effets de différents types d'impôts.

448. JOHNSON, ALVIN S.

“Protection and the formation of capital”. *Political Science Quarterly*, 23(2): 220-241, 1908.

The author notes that the strategy of protectionism is often defended on the grounds that it actually creates capital which can then be used to equip and develop a new industry. This article explores the merits of this argument.

449. JOHNSON, D. GALE.

“The new agricultural protectionism in industrial countries”. *Rivista Internazionale di Scienze Economiche e commerciali*, 16(1): 46-62, Jan. 1969.

A discussion of the relationship between the changing structure of agriculture and the new focus of agricultural protection, and the effects on industrial and developing countries.

450. JOHNSON, DAVID B., and MARK V. PAULY.

"Excess burden and the voluntary theory of public finance". *Economica*, n.s., 36(143): 269-276, Aug. 1969.

An attempt to integrate the voluntary theory of public finance with the orthodox analysis of excess burden of inefficiency cost (arising when nonoptimal tax devices are used to finance public goods).

JOHNSON, HARRY G.

"A generalized theory of the effects of tariffs on the terms of trade".

Co-author. See citation under J. Bhagwati.

— — — —.

"A note on dumping and social welfare".

Co-author. See citation under R. Cocks.

— — — —.

"A note on proportionally distributed quotas".

Co-author. See citation under R. McCulloch.

451. — — — —.

"A note on tariff valuation bases, economic efficiency and the effects of preferences". *Journal of Political Economy*, 74(4): 401-402, Aug. 1966.

Review. Waters, W.G. "A note on transport costs and the choice of a tariff valuation base". *Journal of Political Economy*, 79(4): 926-928, July/Aug. 1971.

Compares the effects of the two major valuation bases (the F.O.B. price and the C.I.F. value) on the allocation of world resources in production under tariffs, and on competitive advantage through preferential trading arrangements.

452. — — — —.

"An economic theory of protectionism, tariff bargaining and the formation of customs unions". *Journal of Political Economy*, 73(3): 256-283, June 1965.

Reformulates the theory of tariffs to take into account such factors as the nature of tariff bargaining, the conditions under which customs unions are considered favourably, etc.

453. — — — —.

Aspects of the theory of tariffs. London: George Allen & Unwin, 1971.

Of particular interest:

Part I — The positive theory of tariffs.

Part II — Tariffs and distortions.

Part III — The cost of protection.

Part IV — Theory of effective protection.

Part V — Tariff reduction and policy harmonization.

454. — — — —.

"Border taxes, border tax adjustments, comparative advantage, and the balance of payments", by Harry Johnson and Mel Krauss. *Canadian Journal of Economics*, 3(4): 595-602, Nov. 1970.

Extension. Berglas, Eitan. "Devaluation, monetary policy and border tax adjustments". *Canadian Journal of Economics*, 7(1): 1-11, Feb. 1974.

An attempt to demonstrate that the analytical treatment of the effects of changes in border tax adjustments rests on adopting a short-run approach to such adjustments (in which domestic prices and exchange rates are assumed to be fixed and no account is taken of the mechanism of international adjustment). Also that in a longer-run context in which the international adjustment mechanism is assumed to be functioning, changes in border tax adjustments should make no difference to international trade, providing that the taxes to which the adjustments apply are truly general.

455. — — — —.

"Discriminatory tariff reduction: a Marshallian analysis". *Indian Journal of Economics*, 38(148): 39-47, July 1957.

Extension. — — — —. "Marshallian analysis of discriminatory tariff reduction: an extension". *Indian Journal of Economics*, 39(153): 177-182, Oct. 1958.

Illustrates the effects of a customs union or free trade area by means of the Marshallian model of consumers' and producers' surplus. The effects on welfare of the removal of a tariff on a given commodity is considered from three points of view: the tariff removing country; the supplier country; and the rest of the world.

— — — —.

ed. *Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970.*

Co-author. See citation under H. Grubel.

— — — —.

"Excise taxes and effective protection: a note".

Co-author. See citation under H. Grubel.

456. — — — —.

"General equilibrium analysis of excise taxes: comment". *American Economic Review*, 46(1): 151-156, Mar. 1956.

A critique of "A general equilibrium analysis of excise taxes" (*American Economic Review*, 45(3): 345-359, June 1955) by P. Wells.

457. — — — —.

"Income distribution, the offer curve, and the effects of tariffs". *Manchester School of Economic and Social Studies*, 28(3): 215-242, Sept. 1960.

A study of the effects of tariffs. Part I recapitulates the technique used to derive the offer curve. Part II describes the displacement of the offer curve resulting from the imposition of a tariff, as well as the "normal" effect of a tariff on internal equilibrium, and Part III analyses two exceptions. Part IV considers in greater detail the effects of a tariff on income distribution. Part V discusses the conditions under which a tariff may reverse the direction of a country's trade.

458. — — — —.

"Marshallian analysis of discriminatory tariff reduction: an extension". *Indian Journal of Economics*, 39(153): 177-182, Oct. 1958.

An extension of his "Discriminatory tariff reduction: a Marshallian analysis" (*Indian Journal of Economics*, 38(148): 39-47, July 1957).

459. — — — —.

Money, trade and economic growth: survey lectures in economic theory. Cambridge, Mass.: Harvard University Press, 1962.

Part I, "Trade and growth", is of particular interest:

Ch. 2 — Comparative costs and commercial policy — (Comparative costs, the causes and the effects of trade, the theory of tariffs, quotas, customs unions and preferential groups).

Ch. 3 — Economic theory of customs unions — (Review of theory up to 1960).

— — — —.

"Nominal tariffs, indirect taxes and effective rates of protection: the Common Market countries 1959".

Co-author. See citation under H. Grubel.

460. — — — —.

"Notes on the economic theory of smuggling". *Malayan Economic Review*, 27(1): 1-7, Apr. 1972.

The effects of smuggling on the economic welfare of a country.

461. — — — —.

"Optimum tariffs and retaliation". *Review of Economic Studies*, 21/2(55): 142-153, 1953-54. Also in his *International trade and economic growth: studies in pure theory*. Cambridge, Mass.: Harvard University Press, 1958. Ch. 2.

Determines the necessary conditions for an optimal tariff which would allow a country to benefit, even if faced with retaliation from other countries.

462. — — — —.

"Optimum welfare and maximum revenue tariffs". *Review of Economic Studies*, 19/1(48): 28-37, 1950-51.

Extension. Tower, Edward. "The maximum revenue tariff". *Malayan Economic Review*, 20(2): 33-37, Oct. 1975; 21(1): 104-111, Apr. 1976.

Develops formulas for the optimum welfare tariff and for the maximum revenue tariff.

463. — — — —.

Préférences commerciales, Accords régionaux et développement économique, dans *Revue Economique*, n° 6, novembre 1966, pp. 896 – 934.

Dans cet article l'auteur se préoccupe d'examiner si le traitement préférentiel par les pays développés des exportations de biens manufacturés ou semi-manufacturés, provenant des pays les moins développés, peut promouvoir la croissance de ces derniers.

— — — —.

Readings in international economics.

Co-editor. See citation under R. Caves.

464. — — — —.

"Tariffs and the balance of payments: comment". *Quarterly Journal of Economics*, 72(2): 301-302, May 1958.

Review. Ozga, S.A. "Tariffs and the balance of payments: reply".

Quarterly Journal of Economics, 72(2): 302-303, May 1958.

A critique of "Tariffs and the balance of payments" (*Quarterly Journal of Economics*, 71(4): 630-638, Nov. 1957) by S. Ozga.

465. — — — —.

"The cost of protection and the scientific tariff". *Journal of Political Economy*, 68(4): 327-345, Aug. 1960.

Review. Mishan, E.J. "What is a producer's surplus?". *American Economic Review*, 58(5, pt. 1): 1269-1282, Dec. 1968.

Reformulates the theory of tariffs in order to specify a method of measuring the cost of protection and of determining the optimal tariff.

466. — — — —.

"The costs of protection and self-sufficiency". *Quarterly Journal of Economics*, 79(3): 356-372, Aug. 1965.

Attempts to analyse the cost of protection. Uses an explicit social utility function and transformation curve, instead of the conventional Hicksian compensation test.

467. — — — —.

"The implications of freer trade for the harmonization of other policies". In Harry G. Johnson, Paul Wonnacott and Hirofumi Shibata, *Harmonization of national economic policies under free trade*. Toronto: University of Toronto Press, 1968. pp. 1-41.

Examines the necessity of coordinating a free trade arrangement with the "structural" economic policies (taxes and exports, the social security system, public utility rates, the control of competition, etc.) and the balance of payments policies of the member countries of a free trade area.

468. — — — —.

"The possibility of income losses from increased efficiency or factor accumulation in the presence of tariffs". *Economic Journal*, 77(305): 151-154, Mar. 1967.

A formal demonstration of a situation wherein protection in a given industry can offset increases in efficiency, to the extent that national real income is reduced.

469. — — — —.

"The probable effects of freer trade on individual countries". In C. Fred Bergsten, ed., *Toward a new world trade policy: the Maidenhead Papers*. Lexington, Mass.: D.C. Heath, 1975. Ch. 2.

Includes an assessment of the short and long term gains of freer trade, and a comparison of the benefits for rich and poor countries.

470. — — — —.

"The pure theory of international trade: comment". *American Economic Review*, 50(4): 721-722, Sept. 1960.

A critique of "The pure theory of international trade" (*American Economic Review*, 50(1): 67-110, Mar. 1960) by R. Mundell.

471. — — — —.

"The standard theory of tariffs". *Canadian Journal of Economics*, 2(3): 333-352, Aug. 1969.

A review of contemporary economic thought on the nature and effects of tariffs.

472. — — — —.

"The theory of effective protection and preferences". *Economica*, n.s., 36(142): 119-138, May 1969.

A brief survey of recent contributions to the theory of effective protection, their application to the problems of measurement of tariff barriers and the cost of protection, and a discussion of the implications for customs union theory.

473. — — — —.

"The theory of tariff structure, with special reference to world trade and development". In Harry G. Johnson and Peter B. Kenen, *Trade and development: two lectures presented at the Graduate Institute of International Studies in Geneva*. (Études et Travaux de l'Institut Universitaire des Hautes Etudes Internationales, no. 4). Geneva: Librairie Droz, 1965. pp. 9-29.

Review. Wang, N.T. "Preferential schemes: a reappraisal". *Banca Nazionale del Lavoro Quarterly Review*, 80: 73-98, Mar. 1967.

The effects of typical tariff structures on patterns of world trade and development, with special reference to the relationship between tariff structures and the protection of production processes.

— — — —.

"The theory of tax incidence: a diagrammatic analysis".

Co-author. See citation under M. Krauss.

474. — — — —.

"Trade preferences and developing countries". In Robert E. Baldwin and J. David Richardson, *International trade and finance: readings*. Boston: Little, Brown, 1974. Ch. 15.

Discusses the case for and against trade preferences for developing countries, concentrating on the question of how such preferences might serve to promote development. Ends by discussing the utility of trade preferences as a means of promoting trade liberalization along lines consistent with the ideals that lie behind the present GATT system governing tariffs and trade negotiations.

— — — —,

ed. *Trade strategy for rich and poor nations*. London: Allen & Unwin, 1971.

An examination of various factors to be considered if free trade should become a reality among developed nations. The following essays, described under the author's names, are of particular interest:

Part II — Wall, David. "Opportunities for developing countries".

Part III — Liesner, Hans. "Harmonization issues under free trade".

475. JONES, RONALD W.

"Comparative advantage and the theory of tariffs: a multi-country, multi-commodity model". *Review of Economic Studies*, 28/3(77): 161-175, June 1961.

An attempt to develop a multilateral theory of the effects of tariffs and subsidies on production and trade.

476. — — — —.

"Effective protection and substitution". *Journal of International Economics*, 1(1): 59-81, 1971.

Focuses on the effect of the use of imported intermediate goods on the ratio between resource reallocations and output changes.

In the appendices, the author reviews "Tariff structure and resource allocation in the presence of factor substitution" by V. Ramaswami and T. Srinivasan (In J. Bhagwati, R. Jones, R. Mundell, and J. Vanek, eds., *Trade, balance of payments and growth: papers in international economics in honor of Charles P. Kindleberger*. Cambridge, Mass.: MIT Press, 1971. Ch. 13); and "The structure of a tariff system and the effective protective rate" (*Journal of Political Economy*, 74(3): 221-237, June 1966); and "The substitution problem in the theory of effective protection" (*Journal of International Economics*, 1(1): 37-57, 1971), both by W. Corden.

477. — — — —.

"International capital movements and the theory of tariffs and trade". *Quarterly Journal of Economics*, 81(1): 1-38, Feb. 1967.

Review. Rakowski, James J. *The relationship between tariffs on goods and taxes on capital returns*. Unpublished Ph.D. dissertation. University of Minnesota, 1968.

Extensions. Gehrels, Franz. "Optimal restrictions on foreign trade and investment". *American Economic Review*, 61(1): 147-159, Mar. 1971.

Inada, Ken-Ichi, and Murray C. Kemp. "International capital movements and the theory of tariffs and trade: comment". *Quarterly Journal of Economics*, 83(3): 524-528, Aug. 1969.

An extension of the pure theory of international trade, in particular the work of Kemp, on the gains to a country to be obtained by interfering with the free international flow of capital, especially in conjunction with an optimal tariff.

478. — — — —.

"Tariffs and trade in general equilibrium: comment". *American Economic Review*, 59(3): 418-424, June 1969.

Review. Sodersten, Bo, and Karl Vind. "Tariffs and trade in general equilibrium: reply". *American Economic Review*, 59(3): 424-425, June 1969.

A critique of "Tariffs and trade in general equilibrium" (*American Economic Review*, 58(3, pt. 1): 394-408, June 1968) by B. Sodersten and K. Vind.

479. JONG, H.W. DE.

"The significance of dumping in international trade". *Journal of World Trade Law*, 2(2): 162-188, Mar./Apr. 1968.

Defines the concept of dumping and describes its economic effects, with special emphasis on state export promotion measures and dumping by centrally planned economies. Ends by an examination of the limits of international anti-dumping regulation.

480. JOSEPH, M.F.

"The excess burden of indirect taxation". *Review of Economic Studies*, 6: 226-231, 1938-1939.

Review. Buchanan, James M. "Comparative tax analysis and economic methodology". In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 7.

Uses indifference curves to analyse the value of the loss caused by the introduction of a commodity tax, as compared to an income tax of equivalent yield.

481. JUMP, G.V., and T.A. WILSON.

"Tax policy options for increasing employment without inflation". *Canadian Tax Journal*, 20(2): 144-153, Mar./Apr. 1972. Also reproduced as a pamphlet of the same title (Reprint Series no. 42) by the University of Toronto Institute for the Quantitative Analysis of Social and Economic Policy, n.d.

An analysis and comparison of the effects on unemployment and price levels of three policy options: a ten percent reduction in personal income tax; a fifty percent reduction in the building materials tax; and a fifty percent reduction in all federal sales taxes.

482. KAFKA, ALEXANDRE.

"A new argument for protectionism?". *Quarterly Journal of Economics*, 76: 163-166, Feb. 1962.

A critique of "An economic justification of protectionism" (*Quarterly Journal of Economics*, 72(4): 496-514, Nov. 1958) and "An economic justification of protectionism: reply" (*Quarterly Journal of Economics*, 75(1): 145-151, Feb. 1961) by E. Hagen.

483. KAHN, ALFRED E.

"The burden of import duties: a comment". *American Economic Review*, 38(5): 857-866, Dec. 1948.

Review. Rolph, Earl R. "The burden of import duties: rejoinder". *American Economic Review*, 38(5): 867-869, Dec. 1948.

A critique of two articles by E. Rolph: "The burden of import duties" (*American Economic Review*, 36(5): 788-812, Dec. 1946) and "The burden of import duties with fixed exchange rates" (*American Economic Review*, 37(4): 604-632, Sept. 1947).

484. KAHN, R.F.

"Tariffs and the terms of trade". *Review of Economic Studies*, 15/1(37): 14-19, 1947-48.

Review. Polak, J.J. "The 'optimum' tariff and the cost of exports". *Review of Economic Studies*, 19/1(48): 36-41, 1951-52.

An attempt to derive a formula for the optimal tariff in the absence of retaliation.

485. KALDOR, NICHOLAS.

"A note on tariffs and the terms of trade". *Economica*, n.s., 7(28): 377-380, Nov. 1940.

Review. Denis, Henri. "A note on the theory of tariffs". *Review of Economic Studies*, 12: 110-113, 1943-1945.

Extension. Graaf, J. de V. "On optimum tariff structures". *Review of Economic Studies*, 17/1(42): 47-59, 1949-1950.

A critique of F. Benham's conclusions regarding the improvement in terms of trade after imposition of a tariff ("The terms of trade". *Economica*, n.s., 7(28): 360-376, Nov. 1940).

Attempts to demonstrate that the introduction of a system of import duties will always improve the position of the country imposing it, providing that the rate of duty is below a certain level and that the introduction of the tariff does not lead to retaliation in kind. Also that there is a particular rate of duty causing the net advantage accruing from the tariff to be at a maximum.

486. — — — —.

An expenditure tax. 4th ed. London: Unwin, 1965.

Reviews. Brown, E. Cary. "Mr. Kaldor on taxation and risk bearing". *Review of Economic Studies*, 25/1(66): 49-52, Oct. 1957.

Dixon, D.A. "A comment on Professor Kaldor's comparison of an expenditure and an income tax". *Journal of Political Economy*, 76(5): 1085-1087, Sept./Oct. 1968.

Lakdawala, D.T. "An expenditure tax". *Indian Economic Journal*, 3(4): 331-340, Apr. 1956.

Prakash, Om. "An Indian view of the expenditure tax". *Manchester School of Economic and Social Studies*, 26(1): 48-67, Jan. 1958.

Solo, Robert. "Accumulation, work incentive, and the expenditure tax". *National Tax Journal*, 9(3): 283-287, Sept. 1956.

Presents the case for the substitution of an expenditure tax for an income tax. The primary issues involved in the equitable distribution of taxation are discussed in Ch. 1. Chapters 2-4 deal with three aspects of incentive — saving, risk taking and work. Chapters 5 & 6 describe the general economic effects of taxation. The practicability of an expenditure tax is discussed in Ch. 7 — how it would be assessed and administered, how chargeable expenditures would be defined, and what a tax form would look like. The author's proposals for tax reform in the United Kingdom are described in Ch. 8.

487. — — — —.

"Reply to 'A comment on Professor Kaldor's comparison of an expenditure and an income tax' ". *Journal of Political Economy*, 76(5): 1087, Sept./Oct. 1968.

A reply to D. Dixon's comments ("A comment on Professor Kaldor's comparison of an expenditure and an income tax". *Journal of Political Economy*, 76(5): 1085-1087, 1968) on Kaldor's *An expenditure tax* (4th ed. London: Unwin, 1965.

488. KALECKI, MICHAL.

"A theory of commodity, income and capital taxation". *Economic Journal*, 47(187): 444-450, Sept. 1937.

An enquiry into the effects of commodity, income and capital taxes on employment, national income and its distribution.

489. KATZ, SHERMAN E.

“The tariff preference: a reconsideration”. *Orbis*, 14(4): 829-849, Winter 1971.

An analysis of the efficiency of tariff preferences.

490. KELLY, WILLIAM B., JR.

“Non tariff barriers”. In Bela Balassa, M.E. Kreinin, R.J. Wonnacott, F. Hartog, S.J. Wells, S.B. Linder, Kugoshi Kojima, Douglas Dosser and W.B. Kelly, Jr., *Studies in trade liberalization: problems and prospects for the industrial countries*. Baltimore: Johns Hopkins Press, 1967. Ch. 9.

Studies the effects on trade of the following policies and strategies:

- quantitative restrictions.
- state trading.
- government procurement requirements.
- customs classification and valuation.
- anti-dumping legislation.
- internal taxes.
- safety standards.
- labelling requirements.

— — — —.

Studies in trade liberalization: problems and prospects for the industrial countries.

Co-author. See citation under B. Balassa.

491. KEMP, MURRAY C.

A contribution to the general equilibrium theory of preferential trading. (Contributions to Economic Analysis, no. 61). Amsterdam: North Holland, 1969.

A theoretical analysis of some of the problems associated with international economic integration from the standpoint of general equilibrium. In this book, the chapters run in pairs, with the even numbers assuming capital to be internationally immobile and the reverse in the odd numbers. Of particular interest:

Chs. 2&3 — Preferential trading and investing clubs.

Chs. 4&5 — Free trade associations.

Chs. 6&7 — Customs unions.

Ch. 8 — Optimal preferential trading arrangements.

App. — Optimal tariffs and optimal consumption taxes.

492. — — — —.

“Domestic distortions, tariffs, and the theory of optimum subsidy”, by Murray C. Kemp and Takashi Nagishi. *Journal of Political Economy*, 77(6): 1011-1013, Nov./Dec. 1969.

Review. Bhagwati, Jagdish, V.K. Ramaswami and T.N. Srinivasan. “Domestic distortions, tariffs and the theory of optimum subsidy: some further results”. *Journal of Political Economy*, 77(6): 1005-1010, Nov./Dec. 1969.

A critique of the J. Bhagwati and V. Ramaswami article “Domestic distortions, tariffs and the theory of optimum subsidy” (*Journal of Political Economy*, 71(1): 44-50, Feb. 1963).

— — — —.

“International capital movements and the theory of tariffs and trade: comment”. Co-author. See citation under K. Inada.

493. — — — —.

“Notes on the theory of optimal tariffs”. *Economic Record*, 43(103): 395-404, Sept. 1967.

A critique of J. de V. Graaf's conclusions (“On optimum tariff structures”. *Review of Economic Studies*, 17/1(42): 47-59, 1949-1950; *Theoretical welfare economics*. Cambridge: Cambridge University Press, 1967. p. 137 n.) on the optimal tariff in a two-commodity world with Giffin effects.

— — — —.

“Ranking of tariffs under monopoly power in trade”.

Co-author. See citation under J. Bhagwati.

494. — — — —.

"Some issues in the analysis of trade gains". *Oxford Economic Papers*, 20(2): 149-161, July 1968.

A reply to the comments of J. Bhagwati ("The gains from trade once again". *Oxford Economic Papers*, 20(2): 137-148, July 1968) on "The gain from international trade" (*Economic Journal*, 72(288): 803-819, Dec. 1962).

495. — — — —.

"Tariffs, income and distribution". *Quarterly Journal of Economics*, 70(1): 139-155, Feb. 1956.

An investigation of the effects of a general import tariff on the level of income and employment, on the terms of trade and on the distribution of national income in the tariff-imposing country.

496. — — — —.

"The gain from international trade". *Economic Journal*, 72(288): 803-819, Dec. 1962.

Review. Bhagwati, Jagdish. "The gains from trade once again". *Oxford Economic Papers*, 20(2): 137-148, July 1968.

Extension. Mishan, E.J. "The welfare gains of a trade-diverting customs union reinterpreted". *Economic Journal*, 76(303): 669-672, Sept. 1966.

Demonstrates that free trade, or any kind of restricted trade, is in Samuelson's sense ("The gains from international trade". *Canadian Journal of Economics and Political Science*, 5(2): 195-205, May 1939) better than no trade, regardless of the size of the trading country.

497. — — — —.

"The gain from international trade and investment: a neo-Heckscher-Ohlin approach". *American Economic Review*, 56: 788-809, Sept. 1966.

Review. Rakowski, James J. *The relationship between tariffs on goods and taxes on capital returns*. Unpublished Ph.D. dissertation. University of Minnesota, 1968.

Extension. Gehrels, Franz. "Optimal restrictions on foreign trade and investment". *American Economic Review*, 61(1): 147-159, Mar. 1971.

Derives expressions for optimal duties and investment taxes (for both debtor and creditor countries) and illustrates the interdependence of the two.

498. — — — —.

"The Mill-Bastable infant industry dogma". *Journal of Political Economy*, 68(1): 65-67, Feb. 1960.

A critical analysis of the premises on which the classical rationale for infant-industry protection is based.

499. — — — —.

The pure theory of international trade. Englewood Cliffs, N.J.: Prentice-Hall, 1964.

Chapter 15, "Trade welfare", reviews various offensive and defensive trade techniques and discusses their relative efficiency.

500. — — — —.

"The welfare gains of a trade-diverting customs union: comment". *Economic Journal*, 77(307): 652-653, Sept. 1967.

A reply to the comments of E. Mishan ("The welfare gains of a trade-diverting customs union reinterpreted". *Economic Journal*, 76(303): 669-672, Sept. 1966) on "The gain from international trade" (*Economic Journal*, 72(288): 803-819, Dec. 1962).

501. KENDRICK, M. SLADE.

"Incidence and effects of taxation". *American Economic Review*, 27(4): 725-734, Dec. 1937.

Review. Holden, Grenville. "Incidence of taxation as an analytical concept". *American Economic Review*, 30(4): 774-786, Dec. 1940.

An examination of the expenditure and payment considerations of taxation.

502. — — — —.

"Public expenditure: a neglected consideration in tax incidence theory". *American Economic Review*, 20(2): 226-230, June 1930.

Review. Holden, Grenville. "Incidence of taxation as an analytical concept". *American Economic Review*, 30(4): 774-786, Dec. 1940.

The effects of public expenditure (from the revenue of an excise tax) on the incidence of an excise tax.

503. — — — —.

Taxation issues: with special reference to state and local problems. (Current Economic Problems, no. 3). New York: Harper, 1933.

To be used as a supplement to an American university course on economic theory, or as a guide for the layman. Chapter 5, "The shifting of taxes", includes a discussion of the incidence of commodity taxes. Chapter 6, "The problem of a system of taxation", addresses the issue of selection criteria for tax systems.

504. — — — —.

"The ability-to-pay theory of taxation". *American Economic Review*, 29(1): 92-101, Mar. 1939.

Attempts to discredit the theory of "ability to pay" as a justification for progressive taxation.

505. KEREVER, A. et VIATTE, G.

Les rouages de l'économie internationale. 2^e édition. Coll. Initiation économique. Paris, Editions ouvrières, 1972. 271 p.

Traité décrivant les mécanismes et le fonctionnement des échanges internationaux et les politiques en matière d'échanges extérieurs.

A lire: pp. 139 — 150, sur les théories du libre échangeisme et du protectionnisme.

Chapitre 10, p. 227, sur les organisations économiques internationales.

506. KEYNES, JOHN M.

"National self-sufficiency". *Yale Review*, 22: 755-769, Summer 1933.

A general discussion of the merits of free trade within the framework of the international political and economic situation in 1933.

507. KINDLEBERGER, CHARLES P.

Foreign trade and the national economy. (Studies in Comparative Economics, no 2). New Haven, Conn.: Yale University Press, 1963.

An analysis of the effect of foreign trade on the national economy and of the factors influencing a country's exports and imports. Chapter 9, "Interference with trade in private-enterprise economies", includes a discussion of various types of national trade strategies.

508. — — — —.

"Group behavior and international trade". *Journal of Political Economy*, 59: 30-46, Feb. 1951.

Uses the case of the 1870 world decline in wheat prices to suggest that economic theory alone is not sufficient to predict outcomes in certain international trade situations. Recommends that a theory of group behaviour at the national level be developed to supplement existing analytical tools.

509. — — — —.

International economics. 3d ed. Homewood, Ill.: Richard D. Irwin, 1965.

Review. Kreinin, Mordechai E. "More on the equivalence of tariffs and quotas". *Kyklos*, 23: 75-79, 1970.

An economics text for university students. Of particular interest:

Ch. 12 — Commercial policy — tariffs.

Ch. 13 — Quotas, commodity agreements, state trading, economic welfare.

Ch. 14 — Price discrimination and cartels.

Ch. 15 — Exchange control.

Ch. 16 — The case for free multilateral trade.

Ch. 21 — International taxation.

App. F — The optimum tariff.

510. KIRMAN, ALAN P.

"Trade diverting customs unions and welfare improvement: a comment". *Economic Journal*, 83(331): 890-894, Sept. 1973.

Review. Bhagwati, Jagdish. "A reply to Professor Kirman". *Economic Journal*, 83(331): 895-897, Sept. 1973.

A critique of "Customs unions and welfare improvement: a clarification". (*Economic Journal*, 81(323): 580-587, Sept. 1971) by J. Bhagwati.

KMENTA, JAN.

"Factor substitution and effective protection reconsidered".

Co-author. See citation under M. Kreinin.

511. KNIGHT, FRANK H.

"On decreasing cost and comparative cost: a rejoinder". *Quarterly Journal of Economics*, 39: 331-333, Feb. 1925.

A reply to the comments of F. Graham ("Some fallacies in the interpretation of social costs: a reply". *Quarterly Journal of Economics*, 39: 324-330, Feb. 1925) on his "Some fallacies in the interpretation of social cost" (*Quarterly Journal of Economics*, 38: 582-606, Aug. 1924).

512. — — — —.

"Some fallacies in the interpretation of social cost". *Quarterly Journal of Economics*, 38: 582-606, Aug. 1924.

Review. Graham, Frank D. "Some fallacies in the interpretation of social costs: a reply". *Quarterly Journal of Economics*, 39: 324-330, Feb. 1925.

A critique of "Some aspects of protection further considered" (*Quarterly Journal of Economics*, 37(2): 199-227, Feb. 1923) and "The theory of international values re-examined" (*Quarterly Journal of Economics*, 38: 54-86, Nov. 1923) by F. Graham.

513. KOHR, LEOPOLD.

Customs unions: a tool for peace. Washington: Foundation for Foreign Affairs, 1949.

An historical and theoretical analysis of customs unions.

KOJIMA, KUGOSHI.

Studies in trade liberalization: problems and prospects for the industrial countries.

Co-author. See citation under B. Balassa.

514. KOO, ANTHONY Y.

"An economic justification of protectionism: comment". *Quarterly Journal of Economics*, 75(1): 133-144, Feb. 1961.

Review. Hagen, Everett E. "An economic justification of protectionism: reply". *Quarterly Journal of Economics*, 75(1): 145-151, Feb. 1961.

A critique of "An economic justification of protectionism" (*Quarterly Journal of Economics*, 72(4): 496-514, Nov. 1958) by E. Hagen.

515. — — — —.

"Duty and non-duty imports and income distribution". *American Economic Review*, 43(1): 51-75, Mar. 1953.

An extension of the work of L. Metzler in "Tariffs, the terms of trade, and the distribution of national income" (*Journal of Political Economy*, 57(1): 1-29, Feb. 1949). A modification of existing theory regarding the effects of tariffs on income distribution. Takes into account mixed cases of duty and nonduty imports existing simultaneously.

516. KRAUSS, MELVYN B.

"Balance of payments aspects of tax harmonization". *National Tax Journal*, 20(1): 29-38, Mar. 1967.

An examination of the balance of payments effects of commodity taxation within an economic union and the use of tax harmonization as an instrument of economic policy.

— — — —.

"Border taxes, border tax adjustments, comparative advantage, and the balance of payments".

Co-author. See citation under H. Johnson.

517. — — — —.

"Customs union theory: ten years later". *Journal of World Trade Law*, 6(3): 284-299, May/June 1972.

A survey of contemporary customs union theory.

518. — — — —.

"Differential tax incidence: large versus small tax changes". *Journal of Political Economy*, 80(1): 193-197, Jan./Feb. 1972.

A critique of "On the theory of tax incidence" (*Journal of Political Economy*, 75(3): 250-263, June 1967) and "Tax incidence theory: the effects of taxes on the distribution of income" (*Journal of Economic Literature*, 7(4): 1103-1124, Dec. 1969) by P. Mieszkowski.

519. — — — —.

"Mishan on the gains from trade: comment", by Mel Krauss and David M. Winch. *American Economic Review*, 61(1): 199-201, Mar. 1971.

Review. Mishan, E.J. "Mishan on the gains from trade: reply". *American Economic Review*, 61(1): 202-207, Mar. 1971.

A discussion of E. Mishan's critique ("What is a producer's surplus?"). *American Economic Review*, 58(5, pt. 1): 1269-1282, Dec. 1968) of H. Johnson's "The cost of protection and the scientific tariff" (*Journal of Political Economy*, 68(4): 327-345, Aug. 1960).

520. — — — —.

"Recent developments in customs union theory: an interpretive survey". *Journal of Economic Literature*, 10(2): 413-436, June 1972.

A review of recent theories on customs unions, 1950-1972.

521. — — — —.

"Some international implications of value-added taxation", by Mel Krauss and Peter O'Brien. *National Tax Journal*, 23(4): 435-440, Dec. 1970.

Clarifies arguments used in support of the VAT — specifically as a tax promoting international competitive neutrality and as a means of financing balance of payments deficits — in the context of a general equilibrium analysis.

522. — — — —.

"Tax harmonization and allocative efficiency in economic unions". *Public Finance*, 23(3): 367-371, 1968.

Questions the use of a two-country model by J. Tinbergen (Tinbergen Report to the High Authority of the European Coal and Steel Community), J. Meade (*Problems of economic union*. Chicago: University of Chicago Press, 1953), and C. Shoup ("Taxation aspects of international economic integration". *Travaux de l'Institut International de Finances Publiques, 9th Session, The Hague, 1953*, pp. 89-118) in determining whether a divergence of the rates of general, proportional sales taxes by members of an economic union is compatible with an optimum allocation of resources.

523. — — — —.

"The 'tax harmonization problem' in free trade areas and common markets". *Manchester School of Economic and Social Studies*, 39(2): 71-82, June 1971.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

Examines the "tax harmonization" problem as it arises in different forms of economic integration. Tries to determine the extent to which involvement in a free trade group requires adjustment of the tax systems of participating countries.

524. — — — —.

"The theory of tax incidence: a diagrammatic analysis", by Melvyn B. Krauss and Harry G. Johnson. *Economica*, n.s., 39(156): 357-382, Nov. 1972.

A geometrical analysis of the incidence of an excise tax.

525. — — — —.

"The value added tax: critique of a review", by Mel Krauss and Richard M. Bird. *Journal of Economic Literature*, 9(4): 1167-1173, Dec. 1971.

Review. Lindholm, Richard W. "The value added tax: rejoinder to a critique". *Journal of Economic Literature*, 9(4): 1173-1179, Dec. 1971.

A critique of "The value added tax: a short review of the literature" (*Journal of Economic Literature*, 8(4): 1178-1189, Dec. 1970) by R. Lindholm.

526. KRAVIS, IRVING B.

"Guideposts for reciprocal trade policy". *Quarterly Journal of Economics*, 66(2): 273-285, May 1952.

Suggests basing the pattern for reductions in duty on the prospects for growth in the domestic consumption of various commodities. Paper illustrates this approach by applying it to the woolen and worsted fabric tariff in the U.S.

527. KREIDER, CARL.

"Valuation for customs". *Quarterly Journal of Economics*, 66(1): 157-159, Nov. 1941.

For purposes of defining the base of ad valorem duties, a comparison of two methods of assessing the dutiable value of goods: the foreign (fob) value and the landed (cif) value.

528. KREININ, MORDECHAI E.

"Effect of tariff changes on the prices and volume of imports". *American Economic Review*, 51(3): 310-324, June 1961.

An examination of the effect of the U.S. tariff reduction program (subject to GATT regulations), 1955-56, on the prices and volume of imports subject to tariff concessions, followed by an assessment of the ensuing gain in welfare and the loss of employment.

529. — — — —.

"Factor substitution and effective protection reconsidered", by Mordechai E. Kreinin, James B. Ramsey and Jan Kmenta. *American Economic Review*, 61(5): 891-900, Dec. 1971.

Develops a profit maximizing model for the firm to allow for simultaneous changes in output price and marginal cost, reflecting changes in tariffs on both output and input. The results, expressed in mathematical terms, are then used to formulate and compare four alternative definitions of effective protection; the proportional change in value added; domestic output; labour input; and profits. In particular, the article examines the usefulness of the various definitions in shedding light on the change in the allocation of resources in response to a change in tariff structure. The analysis is of a partial equilibrium short-run variety, where the stock of capital is assumed to be fixed.

530. — — — —.

"Generalized tariff preferences: a proposed variant". *Journal of World Trade Law*, 7(4): 473-475, July/Aug. 1973.

Suggests a method of improving the GSP by introducing a four-level scale of "development", according to which countries will grant trade preferences to all those below them on the scale.

531. — — — —.

"More on the equivalence of tariffs and quotas". *Kyklos*, 23: 75-79, 1970.

Attempts to demonstrate that previous theories on the equivalence of tariffs and quotas by C. Kindleberger (In his *International economics*. 3d ed. Homewood, Ill.: Richard D. Irwin, 1965, pp. 130-134, App. E), J. Bhagwati ("On the equivalence of tariffs and quotas", in his *Trade, tariffs and growth: essays in international economics*. Cambridge, Mass.: MIT Press, 1969. Ch. 9; "More on the equivalence of tariffs and quotas", *American Economic Review*, 58(1): 142-146, Mar. 1968) and H. Shibata ("A note on the equivalence of tariffs and quotas", *American Economic Review*, 58(1): 137-142, Mar. 1968) are misleading.

532. — — — —.

"On the dynamic effects of a customs union". *Journal of Political Economy*, 72(2): 193-195, Apr. 1964.

A discussion of the dynamic effects of a customs union on nonparticipating countries.

533. — — — —.

"On the restrictive effect of the tariff: a note on the use of the Balassa index". *Manchester School of Economic and Social Studies*, 34(1): 75-80, Jan. 1966.

An examination of the degree of protection afforded by the tariff structures of eight countries, including Canada, through use of the Balassa index of "revealed" comparative advantage.

534. — — — —.

"On the 'trade-diversion' effect of trade-preference areas". *Journal of Political Economy*, 67(4): 398-401, Aug. 1959.

Review. Beza, Sterie T. "Kreinin, the GATT hypothesis, and trade diversion". *Journal of Political Economy*, 68(4): 393-395, Aug. 1960.

Challenges the conclusions reached in a GATT study (*The possible impact of the European Economic Community, in particular, the Common Market, upon world trade*. Geneva: GATT, 1957) regarding the diversionary effect of trade-preference arrangements.

535. — — — —.

"Price vs. tariff elasticities in international trade — a suggested reconciliation". *American Economic Review*, 57(4): 891-894, Sept. 1967.

Review. Wood, G. Donald, Jr. "'Price' vs. 'tariff' elasticities in international trade: comment". *American Economic Review*, 59(1): 198-200, Mar. 1969.

Addresses the problem of disparities between estimates of import-demand elasticities which have been derived from data on the effect of tariff changes on volume of trade, and those derived from a direct price-quantity relationship. Suggests that the reason may lie in the difference between nominal and effective tariff rates.

536. — — — —.

"'Price' vs. 'tariff' elasticities in international trade: reply". *American Economic Review*, 59(1): 200, Mar. 1969.

A reply to the comments of G. Wood ("‘Price’ vs. ‘tariff’ elasticities in international trade: comment"). *American Economic Review*, 59(1): 198-200, Mar. 1969) on his "Price vs. tariff elasticities in international trade — a suggested reconciliation" (*American Economic Review*, 57(4): 891-894, Sept. 1967).

— — — —.

Studies in trade liberalization: problems and prospects for the industrial countries.
Co-author. See citation under B. Balassa.

— — — —.

"Trade liberalization under the Kennedy Round: the static effects".
Co-author. See citation under B. Balassa.

537. KRUEGER, ANNE O.

"Evaluating restrictionist trade regimes: theory and measurement". *Journal of Political Economy*, 80(1): 48-62, Jan./Feb. 1972.

A comparison of the uses of the effective tariff and domestic resource cost measures.

538. — — — —.

La clause de la nation la plus favorisée, dans *L'actualité économique*. Nos 5 - 6. août - septembre 1931. pp. 224 - 225.

Définition : un pays s'engage à faire bénéficier son contractant, de plein droit et sans qu'il soit besoin de nouvelle convention, de tout avantage déjà accordé ou qui le serait ultérieurement à un autre pays. Cette clause favorise les exportateurs.

Désavantages d'une telle clause et avantages.

539. LAGACE, GERARD L.

Tariff structure: partial equilibrium theory and the Kreinin hypothesis. Unpublished Ph.D. dissertation. George Washington University, 1969.

Within the framework of partial equilibrium, seven effects of tariffs are identified as follows: price, cost of consumption, consumption, production, cost of production, import, and revenue. Applies these effects to the framework of tariff theory to determine the validity of the Kreinin hypothesis.

540. LAGE, GERALD M.

"A linear programming analysis of tariff protection". *Western Economic Journal*, 8(2): 167-185, June 1970.

Investigates the feasibility of using a linear programming model to solve such problems as estimating the welfare cost of tariff restrictions under 'small country' assumptions, determining the protective output effects of a tariff structure, and estimating the effective rate of protection.

— — — —.

"A multilateral model of trade balancing tariff concessions".

Co-author. See citation under R. Baldwin.

541. — — — —.

The welfare cost of trade restrictions: a linear programming analysis. Unpublished Ph.D. dissertation. University of Minnesota, 1967.

Develops and applies a general equilibrium model to determine the welfare cost of trade restrictions causing a divergence of domestic and foreign prices. The Japanese economy of 1955 is selected for the application of the model.

542. LAKDAWALA, D.T.

"An expenditure tax". *Indian Economic Journal*, 3(4): 331-340, Apr. 1956.

An examination of the merits of substituting an expenditure tax for an income tax, as proposed by N. Kaldor (In his *An expenditure tax*. 4th ed. London: Unwin, 1965).

543. LANCASTER, KELVIN.

"Protection and real wages: a restatement". *Economic Journal*, 67(266): 199-210, June 1957.

Review. Bhagwati, Jagdish. "Protection, real wages and real incomes". *Economic Journal*, 69(276): 733-748, Dec. 1959.

A critique of "Protection and real wages" (*Review of Economic Studies*, 9(1): 58-73, Nov. 1941) by W. Stolper and P. Samuelson.

— — — —.

"The general theory of second best".

Co-author. See citation under R. Lipsey.

544. LASSUDRIE-DUCHÊNE, B.

Echange international et croissance. Coll. Textes Fondamentaux, Paris, Economica, 1972. 358 p.

Choix d'articles novateurs qui n'ont pas cessé d'animer la réflexion économique par les critiques, les réfutations, les dépassements qu'ils ont susités. A consulter particulièrement les articles portant sur : — la politique douanière et les gains de l'échange. (pp. 161 à 282.)

545. LEAVITT, J.A.

'Note on 'Taxes and the consumer' '. *American Economic Review*, 28(2): 319-320, June 1938.

Review. Ellis, Paul W. "Note on 'Taxes and the consumer' — a gestalt analysis". *American Economic Review*, 29: 800, Dec. 1939.

A critique of "Taxes and the consumer" (*American Economic Review*, 28(1): 92-99, Mar. 1938) by C. Wehrwein.

546. LECARPENTIER, G.

Le commerce international. Coll. Bibliothèque des Sc. économiques et sociales. Paris, Marcel Rivière, Editeur, 1908. 109 p.

Exposé des doctrines économiques concernant le commerce international ainsi que son évolution historique. L'auteur fait aussi une analyse critique du commerce extérieur des principaux pays en particulier la France au début du vingtième siècle. A consulter particulièrement :

— Chapitre I : Les doctrines : Le libre échange et la protection.

— Chapitre III : Les systèmes protecteurs en pratique.

547. LEHFELDT, R.A.

"Tariffs and the distribution of foreign trade". *Economica*, 7(21): 275-285, Dec. 1927.

The effect of protection on the export trade of the taxing country.

548. LEITH, J. CLARK.

"Across-the-board nominal tariff changes and the effective rate of protection". *Economic Journal*, 78(312): 982-984, Dec. 1968.

A critique of "Nominal tariffs, indirect taxes and effective rates of protection: the Common Market countries 1959" (*Economic Journal*, 77(308): 761-776, Dec. 1967) by H. Grubel and H. Johnson.

549. — — — —.

"Equivalence of average effective tariff and average nominal tariff". *Journal of International Economics*, 1(3): 353-357, Aug. 1971.

Attempts to demonstrate the proposition that the average level of effective tariff, weighted by free trade value-added shares, is equal to the average level of nominal tariffs, weighted by free trade final demand, less imports shares.

550. — — — —.

"Substitution and supply elasticities in calculating the effective protective rate: reply". *Quarterly Journal of Economics*, 84(1): 158-160, Feb. 1970.

A reply to the comments ("Substitution and supply elasticities in calculating the effective protective rate: comment". *Quarterly Journal of Economics*, 84(1): 154-157, Feb. 1970) of G. Wood on an earlier article, "Substitution and supply elasticity in calculating the effective protective rate" (*Quarterly Journal of Economics*, 82(4): 588-601, Nov. 1968).

551. — — — —.

"Substitution and supply elasticity in calculating the effective protective rate". *Quarterly Journal of Economics*, 82(4): 588-601, Nov. 1968.

Reviews. Humphrey, David B. "Demand inflation and effective protection". *Southern Economic Journal*, 37(2): 144-150, Oct. 1970.

Lloyd, Peter J. "Effective protection: a different view". *Economics Record*, 46(115): 329-340, Sept. 1970.

Wood, G. Donald, Jr. "Substitution and supply elasticities in calculating the effective protective rate: comment". *Quarterly Journal of Economics*, 84(1): 154-157, Feb. 1970.

An extension of the theoretical framework of the effective rate of protection regarding the elasticity of substitution between inputs, the elasticity of foreign supply inputs, and the elasticity of domestic supply of nontradable inputs.

552. — — — —.

"Tariffs, indirect taxes and protection". In Herbert G. Grubel and Harry G. Johnson, eds., *Effective tariff protection: proceedings of a conference spon-*

sored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970. Geneva, Switzerland: GATT, 1971. Ch. 7.

Presents a model which takes into account the various possible interrelationships between tariffs and indirect taxes, especially sales taxes.

553. — — — —.

"The effects of tariffs on production, consumption, and trade: a revised analysis". *American Economic Review*, 61(1): 74-81, Mar. 1971.

An analysis of the production, consumption and use effects of tariffs to determine the net effect of a set of tariffs on imports of a commodity. Attempts to show that the assumed elasticity of substitution between inputs in production is a significant element in partial equilibrium analysis.

554. — — — —.

"The impact of the industrial countries' tariff structure on their imports from less-developed areas: a comment", by J.C. Leith and G.L. Reuber. *Economica*, n.s., 36(141): 75-80, Feb. 1969.

Review. Balassa, Bela. "The impact of the industrial countries' tariff structure on their imports of manufactures from less-developed areas: a reply". *Economica*, n.s., 37(147): 316-320, Aug. 1970.

A critique of "The impact of the industrial countries' tariff structure on their imports of manufactures from less developed areas" (*Economica*, n.s., 34(136): 372-383, Nov. 1967) by B. Balassa.

555. — — — —.

"The impact of the industrial countries' tariff structure on their imports of manufactures from less-developed countries: a rejoinder", by J.C. Leith and G.L. Reuber. *Economica*, n.s., 38(152): 431-434, Nov. 1971.

A reply to the objections of B. Balassa ("The impact of the industrial countries' tariff structure on their imports of manufactures from less-developed areas: a reply". *Economica*, n.s., 37(147): 316-320, Aug. 1970) to their earlier comments in "The impact of the industrial countries' tariff structure on their imports from less-developed areas: a comment" (*Economica*, n.s., 36(141): 75-80, Feb. 1969) on his "The impact of the industrial countries' tariff structure on their imports of manufactures from less-developed areas" (*Economica*, n.s., 34(136): 372-383, Nov. 1967).

556. — — — —.

“The specification of nominal tariff rates in effective protection estimates”. *Phillipine Economic Journal*, 6(1): 55-70, 1967.

Focuses on the type of nominal tariff data necessary in preparing empirical estimates of effective rates of protection.

557. LENNARD, REGINALD.

“The taxation of luxury”. *Economic Journal*, 28(111): 287-299, Sept. 1918.

The background and analysis of various objections to taxes on luxuries.

558. LEONTIADES, MILTON.

“The logic of border taxes”. *National Tax Journal*, 19(2): 173-183, June 1966.

The author notes that the present GATT articles allow price adjustments on exports only to the extent of certain indirect taxes. These price adjustments arise from the assumption that indirect taxes raise prices, while direct taxes do not. This article reviews recent literature which appears to contradict this conclusion, and discusses the ensuing handicap to a nation like the U.S., which leans heavily on direct taxes.

559. LERNER, ABBA P.

“On optimal taxes with an untaxable sector”. *American Economic Review*, 60(3): 284-294, June 1970.

Reviews. Baumol, William J., and David F. Bradford. “Optimal departures from marginal cost pricing”. *American Economic Review*, 60(3): 265-283, June 1970.

Ng, Yew-Kwang. “Optimal taxes and pricing: comment”. *American Economic Review*, 62(1): 173-174, Mar. 1972.

Extension. Dixit, Avinash K. “On the optimum structure of commodity taxes”. *American Economic Review*, 60(3): 295-301, June 1970.

A formulation of criteria for “ideal” commodity taxes. Ideal commodity taxes are defined as those taxes which do not entail social damage by inducing resources to be shifted to less urgently acceptable purposes, for the sake of avoiding the taxes.

560. — — — —.

“The symmetry between import and export taxes”. *Economica*, n.s., 3(11): 306-313, Aug. 1936. Also in Richard E. Caves and Harry G. Johnson, eds., *Readings in international economics*. Homewood, Ill.: Richard D. Irwin, 1968. Ch. 11.

Uses Marshall’s “offer curve” to demonstrate the error in Edgeworth’s theory.

561. LESOURD, J.A. et GÉRARD, CLAUDE.

Histoire économique XIX^e et XX^e siècles. Coll. Ul Paris, Librairie Armand Colin, Tome II, 1963. 633 p.

Les auteurs groupent dans une première partie des définitions de vocabulaires et des descriptions de structures et d'institutions de mécanismes et de théories économiques. Ensuite ils décrivent les phénomènes de production en tenant compte de grandes étapes chronologiques. Nous recommandons spécialement:

- Troisième partie : n° XIV : Les échanges (p. 363).
n° 2 : Protectionnisme et libre échange (p. 365).

562. LEVHARI, D., and E. SHESHINSKI.

"Lifetime excess burden of a tax". *Journal of Political Economy*, 80(1): 139-147, Jan./Feb. 1972.

A new dynamic definition of excess burden based on intertemporal maximization of utility.

563. L'HUILLIER, JACQUES A.

Théorie et pratique de la coopération économique internationale. Paris, Librairie de Médecis, 1954. 603 p.

L'auteur s'attarde en premier lieu à déceler les caractères originaux de la coopération économique internationale après la seconde guerre, pour rechercher les causes principales de son évolution. Nous retenons principalement :

- Titre II : L'Accord général sur les tarifs douaniers et le commerce.
- Première partie : Etude descriptive.
- Deuxième partie : Etude théorique.

564. LIESNER, HANS H.

"Harmonization issues under free trade". In Harry G. Johnson, ed., *Trade strategy for rich and poor nations.* London: Allen & Unwin, 1971. Part III.

The implications for national economic policies of participating nations, including the nontariff distortion problem.

565. — — — —.

"Regional free trade: trade-creating and trade-diverting effects of political, commercial and monetary areas". In Roy Harrod and Douglas Hague, eds., *International trade theory in a developing world.* London: Macmillan, 1965. Ch. 8.

Deals with the welfare effects of an economic union on the partner countries and on the rest of the world, and the practical problems of creating conditions conducive to the attainment of these welfare ends.

566. — — — —.

Ligue du libre échange. *Le libre échange international*. Librairie Félix Alcan, Paris, 1918. 224 p.

Dans ce livre, il est question du libre échange en général et plus précisément : des caractères du libre échange international, de la politique douanière et prospérité industrielle des prix et influence du protectionnisme, du libre échange dans les petits pays et des conditions économiques de la paix.

LINDER, S.B.

Studies in trade liberalization: problems and prospects for the industrial countries.

Co-author. See citation under B. Balassa.

567. LINDHOLM, RICHARD W.

“A plea for the value added tax”. *Tax Review*, 30(5): 17-24, May 1969.

An examination of the international history of the VAT, and its characteristics. The paper is divided into the following areas:

- background of value added tax
- VAT legislation and use
- mechanical fundamentals of VAT
- special characteristics of VAT
- treatment of capital
- international economic adjustments
- insulation of domestic policy decisions
- the base used by VAT
- need for a windfall tax
- conclusion.

568. — — — —.

“The value added tax: a short review of the literature”. *Journal of Economic Literature*, 8(4): 1178-1189, Dec. 1970.

Review. Krauss, Mel, and Richard M. Bird. "The value added tax: critique of a review". *Journal of Economic Literature*, 9(4): 1167-1173, Dec. 1971.

A review of the literature under the following headings:

- development and character of VAT, direct and indirect taxes
- VAT introduction considerations
- impact of use of VAT
- economic stabilization, economic growth and investment
- tax neutrality, incidence and prices
- international considerations, calculation and tax included in price
- tax harmonization
- VAT as a state tax.

569. — — — —.

"The value added tax: rejoinder to a critique". *Journal of Economic Literature*, 9(4): 1173-1179, Dec. 1971.

A reply to "The value added tax: critique of a review" (*Journal of Economic Literature*; 9(4): 1167-1173, Dec. 1971) by M. Krauss and R. Bird.

570. LIOUTAS, ALEXANDRE.

Préférences tarifaires et développement. Paris, Economica, 1973. 155 p.

Cet ouvrage fait la lumière sur la question de préférences tarifaires sous leur double aspect institutionnel et théorique. Nous recommandons particulièrement :

- Introduction.
- Première partie:
Chapitre III : Les problèmes de compatibilité et d'interaction des systèmes de préférence.
- Deuxième partie :
Chapitre II : L'impact sur les importations des pays développés.

571. LIPSEY, RICHARD G.

"Mr. Gehrels on customs unions". *Review of Economic Studies*, 24/3(65): 211-214, 1957.

A critique of "Customs unions from a single-country viewpoint" (*Review of Economic Studies*, 24/1(63): 61-64, 1957) by F. Gehrels.

572. — — — —.

"The general theory of second best", by Richard G. Lipsey and Kelvin Lancaster. *Review of Economic Studies*, 24(1): 11-32, 1956-57.

Outlines the theory in general, surveys recent literature, and gives examples of its application to economic problems, including tariff theory.

573. — — — —.

The theory of customs unions: a general equilibrium analysis. London: Weidenfeld & Nicolson, 1970.

Extension. Williams, James R. "Effects of a customs union on the welfare of a joining nation". *Canadian Journal of Economics*, 5(1): 131-137, Feb. 1972.

A study of the effects of tariffs and customs unions. Of particular interest:

Ch. 3 — The problem of community welfare.

Ch. 4 — The model.

Ch. 5 — Inter-commodity substitution with constant real prices — the general case.

Ch. 6 — Inter-commodity substitution with constant real prices — the Graham demand case.

Ch. 7 — Inter-country substitution — the single country case.

Ch. 8 — Inter-country substitution — the general case.

Ch. 9 — A general equilibrium model.

574. — — — —.

"The theory of customs unions: a general survey". *Economic Journal*, 70(279): 496-513, Sept. 1960. Also in Richard E. Caves and Harry G. Johnson, eds., *Readings in international economics*. Homewood, Ill.: Richard D. Irwin, 1968. Ch. 16.

Reviews. Bhagwati, Jagdish. "Customs unions and welfare improvement: a clarification". *Economic Journal*, 81(323): 580-587, Sept. 1971.

Spraos, John. "The condition for a trade-creating customs union". *Economic Journal*, 74(293): 101-108, Mar. 1964.

A survey of the development of customs union theory from Viner's time to 1960 (e.g. Viner, Makower and Morton, Meade, Gehrels, Lipsey and Lancaster) and also a summary of empirical evidence relating to the gains from European economic union.

575. — — — —.

"The theory of customs unions: trade diversion and welfare". *Economica*, n.s., 24(93): 40-46, Feb. 1957.

Review and extension. Bhagwati, Jagdish. "Customs unions and welfare improvement: a clarification". *Economic Journal*, 81(323): 580-587, Sept. 1971.

A critique of the conclusions of J. Viner (*The customs union issue*. New York: Carnegie Endowment for International Peace, 1950) regarding the welfare effects of trade diversion and trade creation following the formation of a customs union. Attempts to demonstrate that the determination of the trade creating/diverting effects of a customs union are not necessarily useful in determining the welfare effects of the union.

576. LITTLE, I.M.

"Direct versus indirect taxes". *Economic Journal*, 61(243): 577-584, Sept. 1951. Also in Richard A. Musgrave and Carl S. Shoup, *Readings in the economics of taxation*. Homewood, Ill.: R.D. Irwin, 1959. Ch. 8.

Review. Buchanan, James M. "Comparative tax analysis and economic methodology". In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 7.

Suggests an alternative method of analysing indirect and direct taxes and explores subsequent conclusions regarding the nature of these taxes.

577. — — — —.

"Welfare and tariffs". *Review of Economic Studies*, 16/2(40): 65-70, 1949.

A discussion of the criterion for an increase in welfare which should be applied to a change, such as the institution of a general tariff.

578. LIVESEY, F.

"Economic efficiency of taxation". *Economic Journal*, 70(279): 634-635, Sept. 1960.

Review. Morag, Amotz. "The 'economic efficiency' of taxation: a rejoinder". *Economic Journal*, 71(282): 431-432, June 1961.

A critique of "Is the 'economic efficiency' of taxation important?" (*Economic Journal*, 69(273): 87-94, Mar. 1959) by A. Morag.

579. LLOYD, PETER J.

"Effective protection: a different view". *Economic Record*, 46(115): 329-340, Sept. 1970.

Shows how the output and resource allocation effects of a tariff structure may be derived more simply and directly from the industry supply function than from existing measures, even while allowing the multiple primary inputs whose prices depend on the quantity employed by the industry.

Includes comments on the work of several economists in this area, primarily J. Leith in "Substitution and supply elasticity in calculating the effective protective rate" (*Quarterly Journal of Economics*, 82(4): 588-601, Nov. 1968).

— — — —.

"Factor substitution and effective tariffs".

Co-author. See citation under H. Grubel.

— — — —.

"Substitution and two concepts of effective rate of protection: comment".

Co-author. See citation under H. Grubel.

580. LORIA, ACHILLE.

La réaction protectionniste, dans *Revue économique internationale*. mai 1925.

Le professeur Turin consacre un court article à la guerre des douances. Il s'attarde à démontrer que le protectionnisme entrave la production et qu'il n'a lieu que de concourir temporairement à développer les jeunes industries.

581. LOVEDAY, A.

"The measurement of tariff levels". *Journal of the Royal Statistical Society*, 92(4): 487-516, 1929.

A description of the problems encountered in deriving a formula for the measurement of tariff levels.

582. MACAULAY, HUGH.

"Environmental quality, the market, and public finance". In Richard M. Bird and John G. Head, eds., *Modern fiscal issues: essays in honor of Carl S. Shoup*. Toronto: University of Toronto Press, 1972. Ch. 10.

A definition of the term, analysis of factors contributing to deterioration in quality, and examination of the role of the public sector in maintaining and improving environmental standards.

583. — — — —.

"Solutions to pollution: some giving and taking". *National Tax Association, Proceedings, 1970*, pp. 177-186.

Attempts to show the interconnection between the solution of pollution problems and the solution of tax collection problems

584. MACHLUP, FRITZ.

Guide à travers les panacées économiques. Paris, Librairie de Médecis, 1938. 331 p.

Critique du livre de Say, J.B. *Cours complet d'économie politique pratique*. 3^{ième} édition. Paris, Guillaumin et Cie., 1852. 2 vols. Ce livre essaie de mettre en honneur les grands principes dégagés par J.B. Say, face aux divagations de l'époque contemporaine.

585. MAKOWER, H., and G. MORTON.

"A contribution towards a theory of customs unions". *Economic Journal*, 63(249): 33-49, Mar. 1953.

Attempts to determine whether customs unions improve or worsen the allocation of resources in the world and whether the gain is larger or the loss is smaller when uniting countries are rival or complementary.

586. MALACH, VERNON.

"Sales and output taxes". *American Economic Review*, 44(1): 123-129, Mar. 1954. Review. Boulding, K.E. "Comment". *American Economic Review*, 54(1): 129, Mar. 1954.

A critique of K. Boulding's asset-indifference technique in Ch. 6 of *A reconstruction of economics* (New York: John Wiley, 1950).

587. MALONE, MICHAEL S.

Tariff discrimination in a large country trade model: an application to customs union. Unpublished Ph.D. dissertation. University of Kansas. 1973.

Develops and analyses a large country trade model, in which there is free trade between three countries, but in which one country has the ability to affect its terms of trade.

588. MANIGAULT, G.

“Free trade and protection”. *Canadian Monthly and National Review*, 5: 214-223, 1874.

An argument against protection.

589. MANOÎLESCO, MIHAIL.

The theory of protection and international trade. London: P.S. King & Son, 1931.

Review. Ohlin, Bertil. “Protection and non-competing groups”. *Wellwirtschaftliches Archiv*, 33: 30-45, Heft, 1931.

An analysis of the theory of protection which includes a look at the views of classical economists.

590. — — — — .

Théorie du protectionnisme et de l'échange internationale Coll. Bibliothèque internationale d'économie politique. Paris, Marcel Giard, éditeur, 1929. 282 p.

Dans cette étude Manoïlesco développe une théorie du protectionnisme, c'est-à-dire qu'il introduit dans la science économique un point de vue qu'il croit très fécond en résultats. A consulter particulièrement:

- Première partie : Les faits.
- Chapitre premier : La théorie et la pratique de la protection.
- Seconde partie : La théorie
- Chapitre premier : Introduction à la partie théorique.
- Chapitre IV : La théorie de la protection.
- Troisième partie : Réalités et conclusions.
- Chapitre premier : Les conséquences de la théorie de la protection.
- Chapitre IV : Révisions (List).
- Appendice III : Sur l'augmentation de la capacité d'achat des nations par le protectionnisme.

591. MARCY, GÉRARD.

Economie internationale. 2^e édition. Coll. Thémis. Paris, Presses universitaires de France, 1972. 648 p.

Manuel théorique destiné aux universitaires.

A lire : p. 148-152, sur les effets d'un droit de douane à l'importation.

592. MARSHALL, A.

"Memorandum on the fiscal policy of international trade". In J.M. Keynes, ed., *Official papers by Alfred Marshall*. London: Macmillan, 1926. Ch. 6.

Includes a discussion of the incidence of import duties.

593. MARTIN, CAMILLE.

Comparaison du niveau des tarifs douaniers des pays du marché commun, dans *Actualité économique*. Vol. 34, n^o 4. 1958-1959. pp. 331-332

Etudes sur la question douanière, qui est évidemment l'un des éléments importants du problème du marché commun, puisque les droits de douanes des pays participants ne sont pas aux même niveaux. Cependant, cette différence de niveaux, à laquelle on se réfère fréquemment, n'avait guère jusqu'ici été l'objet de relevé et de comparaisons systématiques. La présente étude analyse les variations entre ces tarifs, pour l'ensemble des droits, ainsi que pour cinq grandes catégories de produits.

594. MARTIN, JAMES W.

"Distribution of the consumption tax load". *Law and Contemporary Problems*, 8(3): 445-456, Summer 1941.

Reviews and compares the conclusions of specific and theoretical U.S. studies on the effects of consumption taxes.

Massell, B.F. "A new look at customs union theory".

Co-author. See citation under C. Cooper.

595. — — — — .

"A reply, and further thoughts on customs unions". *Economic Journal*, 78(312): 979-982, Dec. 1968.

A reply to the comments ("On discriminatory vs. non-preferential tariff policies". *Economic Journal*, 78(312): 971-979, Dec. 1968) of S. Arndt on "A new look at customs unions theory" (*Economic Journal*, 75(300): 742-747, Dec. 1965) by Cooper and Massell.

596. — — — — .

“The resource-allocative effects of a tariff and the effective protection of individual inputs”. *Economic Record*, 44(107): 369-376, Sept. 1968.

Attempts to extend the theory of effective protection to the individual inputs used in the production process.

597. MAURY, RENÉ.

Economie politique. Paris, Sirey, 1959. 291 p.

L’auteur examine dans ce livre trois problèmes: en premier lieu, les grandes questions que doit résoudre la science économique, quel que soit le type de système et la forme des institutions envisagées; en second lieu, les diverses solutions économiques actuellement en vigueur dans le monde; en troisième lieu enfin, les caractères originaux de l’économie française. A retenir principalement:

— Titre II: Les échanges dans le cadre international.

Chapitre II :Section I : — La thèse libre échangiste (p. 213).

Section II: — La protection tarifaire (p. 216).

La protection contingente.

598. MAYER, WOLFGANG.

“Effective tariff protection in a simple general equilibrium model”. *Economica*, n.s., 38(151): 253-268, Aug. 1971.

Attempts to determine whether or not the partial or general equilibrium measures of protection of Cordon and Ruffin correctly predict changes in the production pattern as a result of the imposition of a tariff structure. Offers an alternative measure of protection, which he calls “factoral protection”.

599. McCLURE, CHARLES E., Jr.

“Tax incidence, macroeconomic policy and absolute prices”. *Quarterly Journal of Economics*, 84(2): 254-267, May 1970.

Demonstrates that tax incidence is primarily a function of changes in relative factor and product prices, as determined by the structure of taxation, whereas changes in the level of absolute prices are determined by macroeconomic policies, including the level of taxation.

600. McCULLOCH, RACHEL, and HARRY G. JOHNSON.

"A note on proportionally distributed quotas". *American Economic Review*, 63(4): 726-732, Sept. 1973.

A comparison of the benefits of a tariff or an equivalent quota to a proportionally distributed quota (which is defined as a system in which import rights are assigned to producers or consumers in proportion to their individual production or consumption of the restricted goods).

601. McCULLOCH, RACHEL.

"When are a tariff and a quota equivalent?" *Canadian Journal of Economics*, 6(4): 503-511, Nov. 1973.

A comparison of the welfare costs of quotas and tariffs, taking into consideration the motive for protection.

602. McDIARMID, O.J.

"Imperfect competition and international trade theory". In Harold A. Innis, comp., *Essays in political economy in honour of E.J. Urwick*. Toronto: University of Toronto Press, 1938. pp. 117-146.

A review of the literature on imperfect competition.

603. McDOUGALL, I.A.

"A note on 'Tariffs, the terms of trade, and the distribution of national income' ". *Journal of Political Economy*, 70(4): 393-399, Aug. 1962.

A critique of "Tariffs, the terms of trade, and the distribution of national income" (*Journal of Political Economy*, 57(1): 1-29, Feb. 1949. Also in Richard E. Caves and Harry G. Johnson, eds., *Readings in international economics*. Homewood, Ill.: Richard D. Irwin, 1968. Ch. 2) by L. Metzler.

604. — — — — .

"Tariffs and relative prices". *Economic Record*, 42(98): 219-243, June 1966.

Attempts to extend the classical two-country, two-commodity argument for protection to "n" countries and to one or more nontraded commodities.

605. — — — — .

"Tariffs, protection and the terms of trade". *Economic Record*, 37(77): 73-81, Mar. 1961.

A critique of "Tariffs, the terms of trade, and the distribution of national income" (*Journal of Political Economy*, 57(1): 1-29, Feb. 1949. Also in Richard E. Caves and Harry G. Johnson, eds., *Readings in international economics*. Homewood, Ill.: Richard D. Irwin, 1968. Ch. 2) by L. Metzler.

606. McFADYEAN, SIR ANDREW.

"The dumping boggy". *Contemporary Review*, 168: 333-339, July/Dec. 1945.

A reprint of an address to the Free Trade Union, Oct. 5, 1945. Defines different types of dumping in terms of motives, and concludes that tariffs are ineffective in discouraging dumping.

607. McGOUN, A.F.

"The taxation of luxuries and the rate of interest". *Quarterly Journal of Economics*, 33(2): 298-320, Feb. 1919.

Attempts to show that a tax on luxuries would have a tendency to reduce the normal rate of interest.

608. McKINNON, RONALD I.

"Intermediate products and differential tariffs: a generalization of Lerner's symmetry theorem". *Quarterly Journal of Economics*, 80(4): 584-615, Nov. 1966.

An extension of international trade theory to cover the case of trade in intermediate products.

609. — — — — .

"Protection and value-added tax". In Herbert G. Grubel and Harry G. Johnson, eds., *Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970*. Geneva, Switzerland: GATT, 1971. Ch. 15.

Examines the role of a value-added tax in the measurement of effective rates of protection.

610. MEADE, JAMES E.

Economie politique et politique économique. Coll. Bibliothèque politique et économique. Paris, Payot, 1939. 55 p.

L'auteur a discuté dans cet ouvrage les théories économiques dans leurs rapports directs avec les problèmes économiques du monde contemporain. Nous recommandons particulièrement:

— cinquième section: Problèmes internationaux.

n° IV :Commerce international.

— politique de libre échange (p. 473 - 475 - 478).

n° V :Libre échange et protectionnisme (p. 484).

611. — — — — .

Problems of economic union. Chicago: University of Chicago Press, 1953.

Review: Krauss, Melvyn B. "Tax harmonization and allocative efficiency in economic unions". *Public Finance*, 23(3): 367-371, 1968.

A reprint of three lectures originally delivered in 1952 at the University of Chicago. Considers the possibility of raising standards of living by the formation of a single, integrated market for the products of members of the economic union, and the implications of such action for the domestic economic policies of the members.

612. — — — — .

The theory of customs unions. Amsterdam: North Holland, 1955. *Extension*. Humphrey, D.D., and C.E. Ferguson. "The domestic and world benefits of a customs union". *Economia Internazionale (Genova)*, 13(2): 197-216, May 1960.

An analysis of the conditions under which a customs union is likely to lead to a net increase in economic welfare through the more efficient use of the world's resources. Includes an extensive critique of the methodology in *The customs union issue* (New York: Carnegie Endowment for International Peace, 1950) by J. Viner.

613. — — — — .

The theory of economic externalities: the control of environmental pollution and similar social costs. Leiden: A.W. Sijthoff, 1973.

A reprint of lectures given at the Graduate Institute of International Studies, Geneva, 1972. Of particular interest:

Ch. 1 —The definition of externalities.

Ch. 2 —The conditions leading to real-income externalities.

Ch. 3 —The internalization of real-income externalities.

Ch. 4 —The government regulation of externalities.

614. — — — — .

Trade and welfare. (Vol. II of *The theory of international economic policy*). London: Oxford University Press, 1955.

Extensions: Humphrey, D.D., and C.E. Ferguson. "The domestic and world benefits of a customs union". *Economia Internazionale (Genova)*, 13(2): 197-216, May 1960.

Vanek, Jaroslav. "Unilateral trade liberalization and global world income". *Quarterly Journal of Economics*, 78(1): 139-147, Feb. 1964.

A consideration of the pros and cons of "welfare" arguments in favour of direct controls over international movements of commodities, or over factors of production. Of special interest:

Part II — The control of trade.

- Ch. 9 —The case for free trade.
- Ch. 10 —Forms of trade control: (1) taxes and subsidies.
- Ch. 11 —Forms of trade control: (2) quantitative restrictions and state trading.
- Ch. 12 —The second best argument for trade control: (1) the raising of revenue.
- Ch. 13 —The second best argument for trade control: (2) the partial freeing of trade.
- Ch. 14 —The second best argument for trade control: (3) domestic divergences.
- Ch. 15 —The second best argument for trade control: (4) dumping as a complex case.
- Ch. 16 —The structural argument for trade control.
- Ch. 17 —The distributional argument for trade control: (1) the international terms of trade.
- Ch. 18 —The distributional argument for trade control: (2) the domestic distribution of income.

Part IV — Multilateral trade.

- Ch. 30 —The case for multilateral freedom of trade and factor movements.
- Ch. 31 —The partial freeing of trade: (1) unilateral tariff reductions.
- Ch. 32 —The partial freeing of trade: (2) discriminatory and preferential tariff reductions.
- Ch. 33 —The partial removal of controls over factor movements.
- Ch. 34 —Discrimination, the balance of payments, and economic welfare.
- Ch. 35 —Summary and conclusions.

615. MEHL, LUCIEN.

Science et techniques fiscales. Coll. Thémis. Paris, Presses universitaires de France, 1958. 2 vols.

Traité général de la fiscalité à but pédagogique.

A lire: Vol. 1, p. 89, une définition des taxes indirectes. p. 163 - 180, sur les impôts sur la dépense (droits de douane, etc.).

616. MELVIN, JAMES R.

"Comments on the theory of customs unions". *Manchester School of Economic and Social Studies*, 37(2): 161-168, June 1969.

A discussion of the conditions under which an optimum tariff will be preferable to partnership in a customs union.

617. — — — — .

"Commodity taxation as a determinant of trade". *Canadian Journal of Economics*, 3(1): 62-78, Feb. 1970.

Examines alternatives to the factor endowment explanation of trade. Shows that commodity taxation can cause trade and analyses its effects.

618. — — — — .

"International trade theory without homogeneity". *Quarterly Journal of Economics*, 85(1): 66-76, Feb. 1971.

Review. Smith, V. Kerry. "International trade theory without homogeneity: a comment". *Quarterly Journal of Economics*, 87(2): 288-289, May 1973.

Investigates the implications of a simple trade model without the assumption of homogeneity.

619. MEREDITH, H.O.

"Rates and taxes". *Economic Journal*, 49(195): 407-424, Sept. 1939.

A discussion of the increasing resistance of people to taxation and the uses by governments of indirect levies to disguise taxes.

620. MESSING, J.K.

“‘Subjective’ and ‘objective’ tax burdens: a rejoinder”. *Economic Journal*, 70(277): 160, Mar. 1960.

A critique of “Is the ‘economic efficiency’ of taxation important?” (*Economic Journal*, 69(273): 87-94, Mar. 1959) by A. Morag.

621. METCALFE, J.S., and IAN STEEDMAN.

“Some effects of taxation in a linear model of production”. *Manchester School of Economic and Social Studies*, 39(3): 171-185, Sept. 1971.

A theoretical analysis of the effects of differential indirect taxes, payroll taxes, value-added taxes and uniform indirect taxes on relative prices, the wage/profit rate frontier and the choice of technique in a simple linear production model.

METZLER, LLOYD A.

Readings in the theory of international trade.

Co-editor. See citation under H. Ellis.

622. — — — — .

“Tariffs, international demand, and domestic prices”. *Journal of Political Economy*, 57(4): 345-351, Aug. 1949.

An extension of his “Tariffs, the terms of trade, and the distribution of national income” (*Journal of Political Economy*, 57(1): 1-29, Feb. 1949). Attempts to clear up ambiguities and to derive exact equations to describe the conditions under which tariffs should leave domestic price-ratios unchanged.

623. — — — — .

“Tariffs, the terms of trade, and the distribution of national income”. *Journal of Political Economy*, 57(1): 1-29, Feb. 1949. Also in Richard E. Caves and Harry G. Johnson, eds., *Readings in international economics*. Homewood, Ill.: Richard D. Irwin, 1968. Ch. 2.

Extensions. ----. “Tariffs, international demand, and domestic prices”. *Journal of Political Economy*, 57(4): 345-351, Aug. 1949.

Koo, Anthony Y. “Duty and non-duty imports and income distribution”. *American Economic Review*, 43(1): 51-75, Mar. 1953.

Reviews. McDougall, I.A. "A note on 'Tariffs, the terms of trade, and the distribution of national income'". *Journal of Political Economy*, 70(4): 393-399, Aug. 1962.

----. "Tariffs, protection and the terms of trade". *Economic Record*, 37(77): 73-81, Mar. 1961.

An attempt to determine how an increase in real income due to a favourable change in the terms of trade caused by tariffs is divided among the factors of production.

624. — — — — .

"Taxes and subsidies in Leontief's input — output model". *Quarterly Journal of Economics*, 65(3): 433-439, Aug. 1951.

After assuming that the amount of input and demand is fixed, the author attempts to determine the final effects of a tax and subsidy scheme (a tax imposed on the output of one industry and the proceeds being used to subsidize the output of another) upon prices in the economic system as a whole.

625. — — — — .

"The theory of international trade". In Howard S. Ellis and Bernard F. Haley, eds., *A survey of contemporary economics*. Homewood, Ill.: Richard D. Irwin, 1963. 2 v. Vol. I, Ch. 6.

A review of the literature on the theory of tariffs during the interwar years.

626. MEYER, F.W.

"Complementarity and the lowering of tariffs". *American Economic Review*, 46(3): 323-335, June 1956.

An attempt to reconcile economic theories advising lower tariff barriers between both competitive and complementary economies.

627. MEYER, ROBERT A., JR.

"Externalities as commodities". *American Economic Review*, 61(4): 736-740, Sept. 1971.

Suggests a method of controlling pollution through tax/subsidy schemes.

628. MICHAELY, MICHAEL.

"A note on tariffs and subsidies". *American Economic Review*, 57(4): 888-891, Sept. 1967.

Reviews. Frenkel, Jacob A. "Tariffs, subsidies and community indifference curves". *Southern Economic Journal*, 39(1): 119-120, July 1972.

Yeh, Yeong-Her. "On subsidies vs. tariffs". *Southern Economic Journal*, 38(1): 89-92, July 1971.

A comparison of the benefits of subsidies and tariffs. An alternative to W. Corden's framework in "Tariffs, subsidies and the terms of trade" (*Economica*, n.s., 24(95): 235-242, Aug. 1957).

629. — — — — .

"On customs unions and the gains from trade". *Economic Journal*, 75(299): 577-583, Sept. 1965.

Extension. Mishan, E.J. "The welfare gains of a trade-diverting customs union re-interpreted". *Economic Journal*, 76(303): 669-672, Sept. 1966.

A theoretical analysis of the welfare effects of a trade-diverting customs union. Challenges some of Gehrel's and Meade's assumptions in attacking the same problem.

630. MIESZKOWSKI, PETER M.

"On the theory of tax incidence". *Journal of Political Economy*, 75(3): 250-263, June 1967.

Review. Krauss, Melvyn B. "Differential tax incidence: large versus small tax changes". *Journal of Political Economy*, 80(1): 193-197, Jan./Feb. 1972.

A unification and extension of some of the general equilibrium propositions of incidence theory. Primary emphasis is placed on the calculation of the differential incidence of a number of general taxes, partial commodity taxes and partial factor taxes, and on the analysis of the factors which determine whether a substitution of one type of tax for another type increases or decreases the real income of a particular group.

631. — — — — .

"Tax incidence theory: the effects of taxes on the distribution of income". *Journal of Economic Literature*, 7(4): 1103-1124, Dec. 1969.

Review. Krauss, Melvyn B. "Differential tax incidence: large versus small tax changes". *Journal of Political Economy*, 80(1): 193-197, Jan./Feb. 1972.

Reviews the literature on modern general equilibrium incidence theory relating to the longer-run effects of tax policy through changes in the level of capital formation. Considers the effects of imperfect mobility of factors and the introduction of foreign trade. Concludes by examining the effects of market imperfections and the implications of nonmaximizing behaviour.

632. — — — — .

"The comparative efficiency of tariffs and other tax-subsidy schemes as a means of obtaining revenue or protecting domestic production". *Journal of Political Economy*, 74(6): 587-599, Dec. 1966.

Uses an algebraic approach to determine the welfare effects and the efficiency costs of tariffs, production subsidies, export taxes, production taxes and factor taxes.

633. MILLER, A.C.

"On incidence of taxation". *Journal of Political Economy*, 1: 450-468, 1892-93.

A reply to the comments of E. Seligman ("On incidence of taxation". *Journal of Political Economy*, 1: 444-450, 1892-93) on his earlier "On the shifting and incidence of taxation" (*Journal of Political Economy*, 1: 285-296, 1892-93).

634. — — — — .

"On the shifting and incidence of taxation". *Journal of Political Economy*, 1: 285-296, 1892-93.

Review. Seligman, Edwin R. "On incidence of taxation". *Journal of Political Economy*, 1: 444-450, 1892-93.

A review of *The shifting and incidence of taxation* (3d rev. ed. New York: Columbia University Press, 1910) by E. Seligman.

MILLER, F.C.

Principles of public finance: a Canadian text.

Co-author. See citation under D. Auld.

635. MINABE, NOBUO.

"The Stolper-Samuelson theorem under conditions of variable returns to scale". *Oxford Economic Papers*, 18(2): 204-212, July 1966.

Review. Batra, Raveendra. "Protection and real wages under conditions of variable returns to scale". *Oxford Economic Papers*, 20(3): 353-360, Nov. 1968.

Extends the Stolper-Samuelson theorem ("Protection and real wages". *Review of Economic Studies*, 9(1): 58-73, Nov. 1941) to the situation of variable returns to scale, while assuming neutral external economies as the critical case.

In the last part of this paper, the author shows that the Stolper-Samuelson theorem may not hold under certain conditions in the case of biased economies or diseconomies.

636. MIRRLEES, JAMES A.

"On producer taxation". *Review of Economic Studies*, 39/1 (117): 105-111, Jan. 1972.

A reply to the comments of P. Dasgupta and J. Stiglitz ("On optimal taxation and public production". *Review of Economic Studies*, 39/1(117): 87-103, Jan. 1972) on a previous article by Mirrlees and P. Diamond entitled "Optimal taxation and public production" (*American Economic Review*, 61(1): 8-27, Mar. 1971: 61(3): 261-278, June 1971).

— — — — .

"Optimal taxation and public production".

Co-author. See citation under P. Diamond.

637. MISES, LUDWIG VON.

Les illusions du protectionnisme et de l'autarcie. Traduit de l'anglais par Romain Godet. Paris, Librairie de Médecis, 1938. 48 p.

Court traité dirigé contre le protectionnisme en général, dans le contexte des années 1930.

638. MISHAN, E.J.

"A re-appraisal of the principles of resource allocation". *Economica*, 24(96): 324-342, Nov. 1957.

Section VII is a discussion of the welfare effects of direct and indirect taxation.

639. — — — — .

"E. J. Mishan: a reply to Professor Worcester". *Journal of Economic Literature*, 10(1): 59-62, Mar. 1972.

A reply to the comments of D. Worcester ("A note on 'The postwar literature on externalities: an interpretive essay'". *Journal of Economic Literature*, 10/1: 57-59, Mar. 1972) on his "The postwar literature on externalities: an interpretive essay" (*Journal of Economic Literature*, 9(1): 1-28, Mar. 1971).

640. — — — — .

"Mishan on the gains from trade: reply". *American Economic Review*, 61(1): 202-207, Mar. 1971.

A reply to the comments of M. Krauss and D. Winch ("Mishan on the gains from trade: comment". *American Economic Review*, 61(1): 199-201, Mar. 1971) on an earlier article, "What is a producer's surplus?" (*American Economic Review*, 58(5, pt. 1): 1269-1282, Dec. 1968).

641. — — — — .

"On the theory of optimum externality: comment". *American Economic Review*, 58(3, pt. 1): 523-527, June 1968.

Review. Dolbear, F. Trenery, Jr. "On the theory of optimum externality: reply". *American Economic Review*, 58(3, pt. 1): 529-531, June 1968.

A critique of "On the theory of optimum externality" (*American Economic Review*, 57(1): 90-103, Mar. 1967) by F. Dolbear.

642. — — — — .

"The postwar literature on externalities: an interpretive essay". *Journal of Economic Literature*, 9(1): 1-28, Mar. 1971.

Review. Worcester, Dean A. "A note on 'The postwar literature on externalities: an interpretive essay' ". *Journal of Economic Literature*, 10(1): 57-59, Mar. 1972.

Includes an examination of alternative methods for the correction of externality problems, such as tax-subsidy schemes.

643. — — — — .

"The welfare gains of a trade-diverting customs union reinterpreted". *Economic Journal*, 76(303): 669-672, Sept. 1966.

Review. Kemp, Murray C. "The welfare gains of a trade-diverting customs union: comment". *Economic Journal*, 77(307): 652-653, Sept. 1967.

An extension of the conclusions in "On customs unions and the gains from trade" (*Economic Journal*, 75(299): 577-583, Sept. 1965) by M. Michaely, and in "The gain from international trade" (*Economic Journal*, 72(288): 803-819, Dec. 1962) by M. Kemp.

644. — — — — .

"Trade creating customs unions — a comment". *Economic Journal*, 75(297): 238-241, Mar. 1965.

Review. Spraos, John. "Trade creating customs unions — a rejoinder". *Economic Journal*, 75(297): 241, Mar. 1965.

A critique of "The condition for a trade-creating customs union" (*Economic Journal*, 74(293): 101-108, Mar. 1964) by J. Spraos.

645. — — — — .

"What is a producer's surplus?" *American Economic Review*, 58(5, pt. 1): 1269-1282, Dec. 1968.

Review. Krauss, Mel, and David M. Winch. "Mishan on the gains from trade: comment". *American Economic Review*, 61(1): 199-201, Mar. 1971.

A critique of "The cost of protection and the scientific tariff" (*Journal of Political Economy*, 68(4): 327-345, Aug. 1960) by H. Johnson.

Investigates the validity of the concept of producer's surplus as a tool of partial welfare analysis, especially in its application to competitive industry.

646. MISRA, J.K.

"Role of taxation in economic planning". *Indian Journal of Economics*, 32(pt. 3): 237-47, Jan. 1952.

Discusses the goals of a planned economy, the role of taxation within such a system and the desirability of various forms of taxation.

647. MISSORTEN, WALTER.

"Some problems in implementing a tax on value added". *National Tax Journal*, 21(4): 396-411, Dec. 1968.

Draws on EEC experience to examine some of the problems to be faced in the implementation of a value-added tax. Includes a consideration of the nature and forms of value-added taxes, the methods of calculating value-added, the treatment of capital goods, and the exemptions and differential rates applicable to specific products and particular sectors of the economy.

648. MITCHELL, GEORGE W.

"Tax administration: objectives, methods and tests of adequacy". *National Tax Association, Proceedings*, pp. 45-54, 1948.

A general discussion of the importance of efficient, uniform tax administration, and the hazards of poor administration. Reviews problems in the determination of objectives, methods and tests of efficiency, and makes recommendations.

649. MOORE, A. MILTON.

"Allocating the tax burden". *Canadian Tax Journal*, 1(2): 52-58, Mar./Apr. 1953.

A short discussion of the selection process, statistical and conceptual problems, and the theoretical disagreements which make difficult the estimation of the average tax payment of similarly situated families.

650. MORAG AMOTZ.

"Deflationary effects of outlay and income taxes". *Journal of Political Economy*, 67(3): 266-274, June 1959.

An examination of some of the premises upon which the presumption of a deflationary effect of outlay taxes is based and a discussion of the conditions leading to a deflationary effect in outlay taxes.

651. — — — — .

"Escalator clauses and indirect taxes". *Indian Economic Journal*, 3(2): 154-167, Oct. 1955.

Examines the effects of the inclusion of indirect taxes in a wage-adjusting-cost-of-living index.

652. — — — — .

"Is the 'economic efficiency' of taxation important?". *Economic Journal*, 69(273): 87-94, Mar. 1959.

Reviews. Livesey, F. "Economy efficiency of taxation". *Economic Journal*, 70(279): 634-635, Sept. 1960.

Messing, J.K. " 'Subjective' and 'objective' tax burdens: a rejoinder". *Economic Journal*, 70(277): 160, Mar. 1960.

Prest, A.R. "The 'economic efficiency' of taxation: a note". *Economic Journal*, 70(278): 415-419, June 1960.

Discusses the advantages and disadvantages of levying taxes in terms of "economic efficiency". This term is defined as the net expenditure and restraining effects of taxation per unit of receipt. Optimal taxes will cut down private spending to prevent excessive aggregate demand and/or inflation.

653. — — — — .

"The 'economic efficiency' of taxation: a rejoinder". *Economic Journal*, 71(282): 431-432, June 1961.

A reply to the comments of F. Livesey ("Economic efficiency of taxation". *Economic Journal*, 70(279): 634-635, Sept. 1960) on his "Is the 'economic efficiency' of taxation important?" (*Economic Journal*, 69(273): 87-94, Mar. 1959).

654. — — — — .

"The economic efficiency of taxation: rejoinder to Dr. Prest". *Economic Journal*, 70(279): 633-634, Sept. 1960.

A reply to the comments of A. Prest ("The 'economic efficiency' of taxation: a note". *Economic Journal*, 70(278): 415-419, June 1960) on his "Is the 'economic efficiency' taxation important?" (*Economic Journal*, 69(273): 87-94, Mar. 1959).

655. MORGAN, DANIEL C., JR.

"Equity considerations of retail sales taxation". *National Tax Association, Proceedings, 1965*, pp. 278-286.

Presents two concepts of tax equity — the first dealing with the distributional effects of tax policy, and the second with all consequences, including psychological factors.

656. — — — — .

"Reappraisal of sales taxation: some recent arguments". *National Tax Journal*, 16(1): 89-102, Mar. 1963.

A survey of the literature. Includes an analysis of the arguments of Galbraith, Friedman, Rolph, and Groves and Hansen.

657. — — — — .

Retail sales tax: an appraisal of new issues. Madison, Wis.: University of Wisconsin Press, 1964.

A review of recent theories on retail sales taxes. Chapter 6 includes critiques of the theories of H. Brown ("The incidence of a general output or a general sales tax". *Journal of Political Economy*, 47(2): 254-262, 1939; 47(3): 418-420, 1939) and E. Rolph ("A proposed revision of excise tax theory". *Journal of Political Economy*, 60(2): 102-117, Apr. 1952; *Public Finance*, by Earl R. Rolph and George F. Break. New York: Ronald, 1961; *The theory of fiscal economics*. Reprint. Westport, Conn.: Greenwood, 1971; and "The welfare aspects of excise taxes", by Earl R. Rolph and George F. Break. *Journal of Political Economy*, 57(1): 46-54, Feb. 1949).

658. MORGAN, JAMES N.

"The burden of import duties: a comment". *American Economic Review*, 37(3): 407-409, June 1947.

A critique of "The burden of import duties" (*American Economic Review*, 36(5): 788-812, Dec. 1946) by E. Rolph.

659. MORINI-COMBY, J.

Mercantilisme et protectionnisme. Coll. Nouvelle bibliothèque économique. Paris, Librairie Félix Alcan, 1930. 2 vols.

Ce livre est une analyse des doctrines interventionnistes en politique commerciale du XV^e siècle. Exemples: la doctrine protectionniste, le nationalisme et les protectionnistes.

660. MORSS, ELIOTT R.

"Tax policy implications of free trade". *Public Finance*, 21(3): 372-389, 1966.

Considers the meaning of free trade as a policy objective and determines whether a movement toward tax harmonization is compatible with such objectives.

MORTON, G.

"A contribution towards a theory of customs unions".

Co-author. See citation under H. Makower.

661. MORTON, WALTER A.

"A progressive consumption tax". *National Tax Journal*, 4(2): 160-166, June 1951.

Extension. Cheng, Pao L. "A note on the progressive consumption tax". *Journal of Finance*, 8(3): 333-342, Sept. 1953.

Considers the characteristics of a modified sales tax which would be anti-inflationary, equitable and revenue-productive, and which would discourage consumption as well as stimulate production.

662. MOTLEY, BRIAN.

"Sales versus income taxes: a pedagogic note". *Oxford Economic Papers*, n.s., 25(2): 204-212, July 1973.

A theoretical comparison of the effects of changes in income and sales on aggregate demand and a look at the policy considerations following this analysis.

663. MUHLBACH, WALTER.

“Tariff devices to meet a problem of depreciating currencies”. *Journal of Political Economy*, 33(3): 293-317, June 1925.

A description and analysis of devices which are used to combat “exchange dumping”.

664. MUMEY, G.A.

“Trade tax asymmetry”. *Canadian Journal of Economics*, 3(1): 79-86, Feb. 1970.

An extension of the theory of optimum tariffs from the two to the three-commodity model. A look at the ensuing policy implications.

665. MUNDELL, ROBERT A.

International economics. New York: Macmillan, 1968.

For the advanced student of economics. Part I is of particular interest. It covers such topics as the terms of trade, income transfers, productivity changes, tariffs, production taxes, consumption taxes, transport costs, tariff preferences, factor mobility and policy analysis in the context of general equilibrium systems. The table of contents reads as follows:

- Ch. 1 — The classical system.
- Ch. 2 — Transfers, productivity and taxes.
- Ch. 3 — Generalization of the classical model.
- Ch. 4 — Tariff preferences and the terms of trade.
- Ch. 5 — A geometry of transport costs in international trade theory.
- Ch. 6 — International trade and factor mobility.
- Ch. 7 — The laws of comparative statics and homogeneity.

666. — — — — .

“Tariff preferences and the terms of trade”. *Manchester School of Economic and Social Studies*, 32(1): 1-13, Jan. 1964.

Uses a three-country model in which two countries are members of a customs union to illustrate the changes, when tariff concessions are initiated, in the world prices of the products of the three countries. Concludes by contrasting his results with those which derive from the traditional theory of nondiscriminatory tariffs.

667. — — — — .

“The appropriate use of monetary and fiscal policy for internal and external stability”. *International Monetary Fund Staff Papers*, 9: 70-77, Mar. 1962.

Review. Ott, David J., and Attiat F. “Monetary and fiscal policy: goals and the choice of instruments”. *Quarterly Journal of Economics*, 82(2): 313-325, May 1968.

Demonstrates that in countries where employment and balance of payments policies are restricted to monetary and fiscal instruments (i.e., where it is inadvisable to alter the exchange rate or to impose trade controls), monetary policy should be reserved for attaining the desired level of the balance of payments, and fiscal policy for preserving internal stability.

668. — — — — .

“The pure theory of international trade”. *American Economic Review*, 50(1): 67-110, Mar. 1960.

Review. Johnson, Harry G. “The pure theory of international trade: comment”. *American Economic Review*, 50(4): 721-722, Sept. 1960.

Presents a model designed to show the exact effects on international equilibrium of unilateral transfers, productivity changes, export and import taxes and production and consumption changes.

669. MURAT, A.

Les relations économiques internationales. Coll. Théroa. Paris, Presses universitaires de France, 1945. 226 p.

Dans ce livre l'auteur n'a pas négligé l'étude des faits en matière de relations économiques internationales, mais il a été surtout guidé par le désir de réaliser une synthèse théorique, de faire apparaître l'unité foncière des problèmes habituellement exposés indépendamment les uns des autres. A retenir particulièrement:

— Première partie:

Chapitre III:

Section I: Hypothèse libre échangiste.

Section II: Influence des droits de douane et des restrictions ou prohibitions.

Chapitre IV:

Section 3: Le conflit des doctrines dans le capitalisme.

sous Section 2: — La thèse libre échangiste.

— La thèse protectionniste.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

Chapitre V:

Section 3: Doctrines relatives aux mouvements de capitaux.
n^o 1: Libéralisme et protectionnisme financier.

MUSGRAVE, RICHARD A.

“Ad valorem and unit taxes compared”.

Co-author. See citation under D. Suits.

670. — — — — .

“Distribution of tax payments by income groups; a case study for 1948”, by R.A. Musgrave, J.J. Carroll, L.D. Cook and L. Frane. *National Tax Journal*, 4(1): 1-53, Mar. 1951.

Review. Tucker, Rufus, S. “Distribution of tax burdens in 1948”. *National Tax Journal*, 4(3): 269-285, Sept. 1951.

Extension. Colm, Gerhard, and Haskell P. Wald. “Further consideration of the distribution of the tax burden: some comments on tax burden comparisons”. *National Tax Journal*, 5(1): 1-14, Mar. 1952.

An examination of the burden of personal income, corporate income and excise taxes and customs duties, using U.S. data.

671. — — — — .

Fiscal systems. New Haven, Conn.: Yale University Press, 1969.

An examination of fiscal policies and institutions in different environments. Part I (Chs. 1-2) deals with the adaptation of fiscal systems to the requirements of central and decentralized economies. Part II (Chs. 3-8) examines the interaction between fiscal systems and economic development. Part III (Chs. 9-14) deals with the role of fiscal systems in international transactions. Of particular interest:

- Ch. 2 — The institutions.
- Ch. 5 — Theory of tax structure development.
- Ch. 6 — Empirical evidence on tax structure development.
- Ch. 7 — Comparison of tax structure in developed countries.
- Ch. 8 — Coordination of product taxes.

672. — — — — .

“Further consideration of the distribution of the tax burden: concluding note”, by R.A. Musgrave and L. Frane. *National Tax Journal*, 5(1): 39, Mar. 1952.

A reply to “Further consideration of the distribution of the tax burden: rebuttal” (*National Tax Journal*, 5(1): 36-38, Mar. 1952) by R. Tucker.

673. — — — — .

“Further consideration of the distribution of the tax burden: rejoinder to Dr. Tucker”, by R.A. Musgrave and L. Frane. *National Tax Journal*, 5(1): 15-35, Mar. 1952.

Review. Tucker, Rufus S. “Further consideration of the distribution of the tax burden: rebuttal”. *National Tax Journal*, 5(1): 36-38, Mar. 1952.

A reply to the comments of R. Tucker (“Distribution of tax burdens in 1948”. *National Tax Journal*, 4(3): 269-285, Sept. 1951) on “Distribution of tax payments by income groups: a case study for 1948” (*National Tax Journal*, 4(1): 1-53, Mar. 1951) by R. Musgrave, J. Carroll, L. Cook and L. Frane.

674. — — — — .

“General equilibrium aspects of incidence theory”. *American Economic Review, Papers and Proceedings*, 43(2): 504-517, May 1953.

Review. Buchanan, James M. “The methodology of incidence theory: a critical review of some recent contributions”. In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 6.

Describes some basic difficulties in the theory of tax incidence, and in particular, in the general equilibrium analysis of the incidence problem. Demonstrates by looking at a general excise tax.

675. — — — — .

“On incidence”. *Journal of Political Economy*, 61(4): 306-323, Aug. 1953.

Review. Buchanan, James M. “The methodology of incidence theory: a critical review of some recent contributions”. In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 6.

Compares the incidence of excise and income taxes in a general equilibrium setting.

676. — — — — .

“Problems of the value added tax”. *National Tax Journal*, 25(3): 425-430, Sept. 1972. Also in A.J. Robinson and James Cutt, eds., *Public finance in Canada: selected readings*. 2d ed. Toronto: Methuen, 1973. Ch. 4, no. 37.

Review. Nolan, John S. “Advantages of value added or other consumption tax at the federal level”. *National Tax Journal*, 25(3): 431-435, Sept. 1972.

An analysis of the difficulties encountered in the application of the VAT.

— — — — .

Readings in the economics of taxation, by Richard A. Musgrave and Carl S. Shoup. Homewood, Ill.: R.D. Irwin, 1959.

The following essays, described under the authors' names, are of particular interest:

- Ch. 7 — Rolph, Earl R., and George F. Break “The welfare aspects of excise taxes”.
- Ch. 8 — Little, I.M. “Direct versus indirect taxes”.
- Ch. 9 — Bickerdike, C.F. “The theory of incipient taxes”.
- Ch. 14 — Jenkin, Fleeming. “On the principles which regulate the incidence of taxes”.
- Ch. 15 — Cournot, Augustin. “Of monopoly and of the influence of taxation on commodities produced under a monopoly”.
- Ch. 16 — Wicksell, Knut. “Taxation in the monopoly case”.
- Ch. 17 — Edgeworth, F.Y. “The pure theory of taxation”.
- Ch. 21 — Brown, Harry G. “The incidence of a general output or a general sales tax”.
- Ch. 22 — Due, John F. “Monopolistic competition and the incidence of a special sales tax”.

677. — — — — .

“The impact of alternative tax structures on personal consumption and saving”, by Richard A. Musgrave and Mary S. Painter. *Quarterly Journal of Economics*, 62(4): 475-499, Aug. 1948.

An attempt to provide quantitative data on the degree of difference in the impact of alternative taxes on saving and consumption.

678. — — — — .

The theory of public finance: a study in public economy. New York: McGraw-Hill, 1959.

Extensions. Brothwell, J.F. "Budget adjustments with a consumption tax". *Yorkshire Bulletin of Economic and Social Research*, 14(2): 59-73, Nov. 1962.

Oates, Wallace E. "The theory of public finance in a federal system". *Canadian Journal of Economics*, 1(1): 37-54, Feb. 1968.

Focuses especially on the effects of taxes and expenditures upon the distribution of income and the allocation of resources in the private sector.

679. MUTEN, LIEF.

"The value-added tax — a new weapon in the fiscal armoury?". *Skandinaviska Banken Quarterly Review*, no. 2: 41-46, 1963.

Describes the various forms of the value-added tax, the arguments for its adoption, and its effects on trade relations.

680. MYINT, H.

"Infant industry arguments for assistance to industries in the setting of dynamic trade theory". In Roy Harrod and Douglas Hague, eds., *International trade theory in a developing world*. London: Macmillan, 1965. Ch. 7.

A critical analysis of various arguments for protection.

NAYA, SEIJI.

"Substitution and two concepts of effective rate of protection".

Co-author. See citation under J. Anderson.

— — — — .

"Substitution and two concepts of effective rate of protection: reply".

Co-author. See citation under J. Anderson.

NAGISHI, TAKASHI.

"Domestic distortions, tariffs, and the theory of optimum subsidy".

Co-author. See citation under M. Kemp.

681. NEGISKI, TAKASHI.

“Protection of the infant industry and dynamic internal economies”. *Economic Record*, 44(105): 56-67, Mar. 1968.

A defense of the infant-industry argument for protection, from the point of view of the intertemporal optimal allocation of resources.

NEU, AXEL.

“Towards new agreements on international trade liberalization — methods and examples of measuring nontariff trade barriers”.

Co-author. See citation under H. Glismann.

682. NG, YEW-KWANG.

“Optimal taxes and pricing: comment”. *American Economic Review*, 62(1): 173-174, Mar. 1972.

Review. Baumol, William J., and David F. Bradford. “Optimal taxes and pricing: reply”. *American Economic Review*, 62(1): 175-176, Mar. 1972.

A critique of articles by W. Baumol and D. Bradford (“Optimal departures from marginal cost pricing”. *American Economic Review*, 60: 265-283, June 1970), A. Dixit (“On the optimum structure of commodity taxes”. *American Economic Review*, 60(3): 295-301, June 1970) and A. Lerner (“On optimal taxes with an un-taxable sector”. *American Economic Review*, 60(3): 284-294, June 1970).

683. NICHOLSON, J.L.

“Import duties and the gross domestic product at market prices”. *Economic Journal*, 68: 393-396, June 1958.

Review. Sammons, Robert L. “A note on the treatment of import duties in the measurement of gross domestic product”. *Economic Journal*, 69(274): 384-387, June 1959.

A review of “Expenditure taxes, imports and gross domestic product at market prices” (*Economic Journal*, 67(268): 644-654, Dec. 1957) by H. Burton.

684. — — — .

“Import duties and the gross domestic product at market prices — a reply”. *Economic Journal*, 69(274): 388-390, June 1959.

A reply to the comments of R. Sammons ("A note on the treatment of import duties in the measurement of gross domestic product". *Economic Journal*, 69(274): 384-387, June 1959) on his "National income at factor or market prices?" (*Economic Journal*, 65: 216, June 1955) and his "Import duties and the gross domestic product at market prices" (*Economic Journal*, 68: 393-396, June 1958).

685. NICHOLSON, MICHAEL.

"Tariff wars and a model of conflict". *Journal of Peace Research*, 1: 26-38, 1967.

Presents a theoretical model which attempts to explain the basic characteristics of tariff wars.

686. NOËL, OCTAVE.

Principes d'économie politique et sociale. Paris, A. Pedone, Editeur, 1912. 2 vols.

L'auteur a tenté dans cette recherche sur l'économie politique de rapprocher les faits de la doctrine, de donner à cette dernière une base pratique en la dégagant des allures trop dogmatiques. A consulter particulièrement:

— Livre III: Chapitre VIII: Le libre échange et le régime protecteur.

687. NOGARO, BERTRAND.

Eléments d'économie politique. Paris, Librairie générale de Droit et de Jurisprudence, 1936. 332 p.

Introduction systématique à l'étude du mécanisme de la vie économique contemporaine. Dans cette analyse l'auteur suit la division traditionnelle de l'économie politique à savoir la production, la circulation, la répartition et consommation. Nous recommandons spécialement:

— Deuxième partie: Chapitre IX:

n° 4 : Les régimes douaniers (p. 206).

n° 5 : Fonctionnement, jeu et incidence du droit de douane (p. 208).

n° 7 : Traités de commerce: conventions commerciales, accords commerciaux (p. 212).

n° 8 : La clause de la nation la plus favorisée (p. 214).

n° 9 : Les contingentements. Leur rôle dans les accords commerciaux (p. 217).

688. NOLAN, JOHN S.

"Advantages of value added or other consumption tax at the federal level". *National Tax Journal*, 25(3): 431-435, Sept. 1972.

A companion article to "Problems of the value added tax" (*National Tax Journal*, 25(3): 425-430, Sept. 1972) by R. Musgrave.

OAKLAND, WILLIAM H.

"Discussion of 'Effects of taxation on risk-taking'".

Co-author. See citation under D. Cass.

689. — — — — .

"The theory of the value added tax". *National Tax Journal*, 20(2): 119-136, June 1967; 20(3): 270-281, Sept. 1967.

Review. Shoup, Carl S. "Consumption tax, and wages type and consumption type of value added tax". *National Tax Journal*, 21(2): 153-161, June 1968.

An inquiry into the nature of value-added taxation and its relationship to other forms of taxation. Conducted within the context of a classical two-sector, full-employment model. Incidence effects are examined within the second part of this article.

690. OATES, WALLACE E.

"The theory of public finance in a federal system". *Canadian Journal of Economics*, 1(1): 37-54, Feb. 1968.

An extension of the work of R. Musgrave in *The theory of public finance: a study in public economy* (New York: McGraw-Hill, 1959). Attempts to determine the respective roles of different levels of government in the implementation of economic policy.

— — — — .

"The use of standards and prices for protection of the environment".

Co-author. See citation under W. Baumol.

O'BRIEN, PETER.

"Some international implications of value-added taxation".

Co-author. See citation under M. Krauss.

691. OHLIN, BERTIL.

Interregional and international trade. Rev. ed. Cambridge, Mass.: Harvard University Press, 1967.

Presents a theory of international trade in harmony with the multi-interdependence theory of pricing. Of particular interest:

Ch. 15 — Some effects of import duties.

Ch. 21 — Import duties and price adjustments.

692. — — — — .

“Protection and non-competing groups”. *Wellwirtschaftliches Archiv.*, 33: 30-45, Heft 1931.

A critique of *The theory of protection and international trade* (London: P.S. King & Son, 1931) by M. Manoilescu.

693. OHLIN, GORAN.

“National industrial policies and international trade”. In C. Fred Bergsten, ed., *Toward a new world trade policy: the Maidenhead Papers*. Lexington, Mass.: D.C. Heath, 1975. Ch. 10.

A discussion of new forms of protectionist nontariff barriers, including adjustment assistance, aid to declining industries, regional policies, pursuit of high technology, defensive moves against foreign investment, export promotion, and government procurement and credit.

694. OI, WALTER Y.

“A Disneyland dilemma: two-part tariffs for a Mickey-Mouse monopoly”. *Quarterly Journal of Economics*, 85(1): 77-94, Feb. 1971.

A discussion of two-part tariffs in a discriminatory monopoly.

695. OLIVERA, J.H.

“Is free trade a perfect substitute for factor mobility?”. *Economic Journal*, 77(305): 165-169, Mar. 1967.

Attempts to determine whether free trade and perfect mobility of factors are perfect substitutes for each other.

696. OPHIR, TSVI.

"The interaction of tariffs and quotas". *American Economic Review*, 59(5): 1002-1005, Dec. 1969.

Explores the effects of a simultaneous application of a tariff and a quota, whenever the local producer is a monopolist, and imports are traded under competitive conditions.

OTT, ATTIAT F.

"Monetary and fiscal policy: goals and the choice of instruments".

Co-author. See citation under D. Ott.

697. OTT, DAVID J., and ATTIAT F.

"Monetary and fiscal policy: goals and the choice of instruments". *Quarterly Journal of Economics*, 82(2): 313-325, May 1968.

A reconsideration of the conclusions reached by R. Mundell in "The appropriate use of monetary and fiscal policy for internal and external stability" (*IMF Staff Papers*, 9: 70-77, Mar. 1962).

698. OULÉS, FIRMIN.

Le problème du commerce international. Paris, Librairie du Recueil Firey, 1934. 483 p.

L'auteur examine dans ce livre deux groupes de théories antagonistes concernant l'échange international. Nous retenons spécialement:

— Deuxième partie: La théorie de l'échange international à tendance protectionniste basée sur la productivité.

Titre premier: Exposé de la théorie.

Chapitre III: Les conséquences pratiques de la théorie.

699. OZGA, S.A.

"An essay in the theory of tariffs". *Journal of Political Economy*, 63(6): 489-499, Dec. 1955.

Extension. Vanek, Jaroslav. "Unilateral trade liberalization and global world income". *Quarterly Journal of Economics*, 78(1): 139-147, Feb. 1964.

An examination of the effects of nonpreferential reductions in tariffs.

700. — — — — .

"Tariffs and the balance of payments". *Quarterly Journal of Economics*, 71(4): 630-638, Nov. 1957.

Review. Johnson, Harry G. "Tariffs and the balance of payments: comment". *Quarterly Journal of Economics*, 72(2): 301-302, May 1958.

A geometric analysis of the effect of tariffs on the balance of payments, using a two-country, two-commodity model, with the rate of exchange and money prices remaining constant.

701. — — — — .

"Tariffs and the balance of payments: reply". *Quarterly Journal of Economics*, 72(2): 302-303, May 1958.

A reply to the comments of H. Johnson ("Tariffs and the balance of payments: comment". *Quarterly Journal of Economics*, 72(2): 301-302, May 1958) on Ozga's article, "Tariffs and the balance of payments" (*Quarterly Journal of Economics*, 71(4): 630-638, Nov. 1957).

702. — — — — .

"Tariffs, balance of payments, and the terms of trade". *Economica*, n.s., 23: 128-149, May 1956.

Investigates the effects of tariffs on the balance of payments and on the terms of trade.

PAINTER, MARY S.

"The impact of alternative tax structures on personal consumption and saving".

Co-author. See citation under R. Musgrave.

703. PANCHAMUKHI, V.R.

"A theory for optimum tariff policy". *Indian Economic Journal*, 9: 178-198, Oct. 1961.

A presentation of the classical two-country trade model as a two-person, non-zero-sum, noncooperative game between the policy makers of two countries. Indicates how such a games model could be used to study the strategic interdependence of the two trading countries, and also, to obtain the optimum policy decisions under situations in which the restrictive assumptions of classical theory are not valid.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

704. PAPKE, JAMES A.

“New perspectives in retail sales taxation”. *National Tax Association, Proceedings, 1965*, pp. 258-270.

Focuses on the essential differences between retail sales taxes exempting certain specified commodities and ones utilizing a credit or refund system, all designed to yield equal amounts of revenue.

705. — — — — .

“Optimal consumption-base taxes: the equity effects of tax credits”, by James A. Papke and Timothy G. Shahan. *National Tax Journal*, 25(3): 479-487, Sept. 1972.

Presents the quantitative evidence necessary for an appraisal of alternative tax policies designed to reduce the inequities and inequalities of retail sales taxes on low income families.

PATTANAIK, PRASANTA K.

“Domestic distortions and the gains from trade”.

Co-author. See citation under R. Batra.

706. PATTEN, SIMON N.

Les fondements économiques de la protection. Coll. Bibliothèque internationale d'économie politique. Paris, V. Giard et E. Brière, éditeurs, 1899. 215 p.

Patten s'interroge dans ce livre à savoir: notre société (l'Amérique) sera-t-elle une société statique ou une société dynamique? D'après lui tel est en réalité le centre autour duquel s'agitent toutes les controverses relatives au régime douanier. Nous retenons particulièrement:

Chapitre V: Le libre échange favorise les monopoles naturels.

707. PATTERSON, GARDNER.

Discrimination in international trade: the policy issues, 1945-1965. Princeton, N.J.: Princeton University Press, 1966.

Focuses on the use of discrimination as a major policy tool to accomplish various objectives. Attempts to analyse the reasons for discrimination, and the effects on discriminating nations and on third countries. Of particular interest:

Ch. 1 — The setting.

Ch. 2 — Discrimination for balance of payments reasons.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

- Ch. 3 — Discrimination as a stepping-stone to non-discrimination: temporary regional arrangements.
- Ch. 4 — Discrimination and permanent regional arrangements, 1.
- Ch. 5 — Discrimination and permanent regional arrangements, 2.
- Ch. 6 — Discrimination as a tool for protection.
- Ch. 7 — Discrimination to facilitate economic development.

PAULY, MARK V.

“Discussion of ‘Effects of taxation on risk-taking’”.

Co-author. See citation under D. Cass.

— — — — .

“Excess burden and the voluntary theory of public finance”.

Co-author. See citation under D. Johnson.

708. — — — — .

“On the theory of optimum externality: comment”. *American Economic Review*, 58(3, pt. 1): 528-529, June 1968.

Review. Dolbear, F. Trenery, Jr. “On the theory of optimum externality: reply”. *American Economic Review*, 58(3, pt. 1): 529-531, June 1968.

A critique of “On the theory of optimum externality” (*American Economic Review*, 57(1): 90-103, Mar. 1967) by F. Dolbear.

709. PEACOCK, ALAN T., and JOHN WILLIAMSON.

“Consumption taxes and compensatory finance”. *Economic Journal*, 77(305): 27-45, Mar. 1967.

Compares income and consumption taxes as tools of stabilization policy. Stabilization is defined as a high and stable level of employment and a stable price level.

710. PEDONE, ANTONIO.

“Taxes on production and the average period of investment: a critique of the neo-classical analysis of general incidence”. *Public Finance*, 21(4): 488-502, 1966.

Demonstrates that the shortcomings of neoclassical analysis applied to taxes on production are the result of the general logical difficulties of the neoclassical theory of distribution and incidence.

711. — — — — .

"The Ricardian tax incidence analysis in the light of optimum growth theory". *Economia Internazionale (Genova)*, 22(1): 63-83, Feb. 1969.

Restates the main results of Ricardo's tax incidence analysis, employing some aspects of production-maximizing growth models. Considers the effects that general and differential taxes on products and on profits have on prices and the rate of growth. Ends by considering the policy implications.

712. PELL, HERBERT C.

"Tariffs can protect only inefficient, incompetent or dishonest industries". *North American Review*, 233(1): 16-24, Jan. 1932.

Criticizes a number of arguments for the imposition of tariffs. Ends by stating that the infant-industry argument is the only acceptable one.

713. PERMEZEL, PAUL.

Les idées des physiocrates en matière de commerce international. New York, Burt Franklin, éditeur, 1973. 249 p.

L'auteur fait une analyse du mouvement libéral, qui a pris naissance à la fin du XVI^e siècle, et qui s'accroît jusqu'au XVIII^e. Nous recommandons:

- Chapitre I^{er}: Le libéralisme avant la physiocratie.
- Chapitre II: L'école de Gournay.
- Chapitre III: Quesnay et l'école physiocratique pure.
- Chapitre IV: Les continuateurs.

714. PERREAU, CAMILLE.

Cours d'économie politique. Paris, Librairie Générale de Droit et de Jurisprudence, 1914. 2 tomes.

Extension de *Cours complet d'économie politique*. (J.B. Say, 3^{ème} édition. Paris, Guillaumin et Cie., 1952. 2 vols.).

715. PESEK, BORIS P.

"A comparison of the distributional effects of inflation and taxation". *American Economic Review*, 50(1): 147-153, Mar. 1960.

A comparison of the distributional burden of inflation with the distributional burden of three types of taxes: income tax; sales tax with food not taxable; and sales tax with food taxable.

716. PETIT, THOMAS A.

"The impact of imports and tariffs on the American tuna industry". *American Journal of Economics and Sociology*, 19(3): 275-288, Apr. 1960.

A case study of the U.S. tuna industry, showing how the tariff structure has offered greater protection to some types of firms than to others, and how this has had a direct influence on the nature of changes which have occurred to the industry's market structure and competitive behaviour.

717. PHIPPS, CECIL G.

"Friedman's 'welfare' effects". *Journal of Political Economy*, 60(4): 332-334, Aug. 1952.

Review. Friedman, Milton. "A reply". *Journal of Political Economy*, 60(4): 334-336, Aug. 1952.

A critique of "The 'welfare' effects of an income tax and an excise tax" (*Journal of Political Economy*, 60(1): 25-33, Feb. 1952) by M. Friedman.

718. PHIPPS, R.W.

"The advantages of protective tariffs". *Canadian Monthly and National Review*, 9: 303-312; 523-527, 1876.

Review. Fisher, Roswell. "The latest gospel of protection". *Canadian Monthly and National Review*, 9: 403-407, 1876.

The first part of this essay, pp. 303-312, is directed at the layman and is an argument for the imposition of tariffs. The second part, pp. 523-527, is a reply to the criticisms of R. Fisher in "The latest gospel of protection" (*Canadian Monthly and National Review*, 9: 403-407, 1876).

719. PIERSON, N.G.

Traité d'économie politique. Coll. Bibliothèque internationale d'économie politique. Paris, M. Giard et E. Brière, 1916. 2 vols.

Analyse de l'économie politique au point de vue de ses tâches et de ses limites. La première partie se rapporte à la valeur d'échange, la deuxième est une analyse sur la monnaie, enfin la troisième partie nous présente une étude sur la production sous toutes ses formes. A consulter particulièrement:

— Troisième partie: Chapitre IV: La production et le protectionnisme.

720. PIETTRE, ANDRÉ.

Histoire de la pensée économique et analyse des théories contemporaines. Paris, Librairie Dalloz, 1966. 558 p.

Relier les phases successives de la pensée économique aux moeurs intellectuelles et sociales de leur temps, expliquer avant même d'exposer et pour mieux exposer: telle a été la démarche de l'auteur dans ce livre. A consulter particulièrement:

- Première partie: Titre III: L'économie d'intervention.
- Chapitre IV : La réaction nationale.
- Section I : Le protectionnisme selon les peuples.

721. PIGOU, A.C.

A study in public finance. 3d ed., rev. London: Macmillan, 1962.

A look at the theory and rationale of public finance. Of particular interest:

Part II — Tax revenue.

- Ch. 1 — Principles of taxation.
- Ch. 2 — Tax schemes and tax formulae.
- Ch. 3 — The interaction of different tax formulae.
- Ch. 4 — The principle of least sacrifice and the distributional aspect of taxation.
- Ch. 5 — The principle of least sacrifice and tax announcements to equal-income groups.
- Ch. 6 — Distributional and announcement considerations in combination.
- Ch. 7 — The structure of an equal-sacrifice income tax where there are no savings.
- Ch. 22 — General uniform ad valorem taxes upon imports and exports.
- Ch. 23 — Protective duties.

722. — — — — .

"Professor Dietzel on dumping and retaliation". *Economic Journal*, 15(59): 436-443, Sept. 1905.

A critique of "Free trade and the labour market" (*Economic Journal*, 15(57): 1-11, Mar. 1905) by H. Dietzel.

723. — — — — .

Protective and preferential import duties. (Series of Reprints of Scarce Works on Political Economy, no. 2). London: London School of Economics and Political Science, 1935.

Originally published in 1906. Part I examines the probable effects of moderate protection in a country such as England. Part II is an examination of the effects of the policy of preference between England and her colonies.

724. PIROU, GAËTAN.

Economie libérale et économie dirigée. Paris, Société d'Édition d'Enseignement Supérieur, 1946. 2 vols.

L'auteur analyse à larges traits les contenus de l'économie du XIX^e siècle, c'est-à-dire l'économie libérale, et du XX^e siècle, c'est-à-dire l'économie dirigée. A consulter particulièrement:

— Tome I: Titre VII: Chapitre II: La doctrine du libre échange.

725. PLOTT, CHARLES R.

"Externalities and corrective taxes". *Economica*, n.s., 33(129): 84-87, Feb. 1966.

Reviews. Bassett, Lowell R., and Thomas E. Borchering. "Externalities and output taxes". *Southern Economic Journal*, 36(4): 462-464, Apr. 1970.

Fraser, R.D. "Externalities and corrective taxes: a comment". *Canadian Journal of Economics*, 1(2): 473-475, May 1968.

An attempt to demonstrate that corrective taxes should not be placed on the final product, but should be placed on the offensive by-product, or on the resource input generating the by-product.

726. PODUVAL, R.N.

"The economic effects of taxes". *Indian Journal of Economics*, 24(93): 117-125, Oct. 1943.

An analysis of the effect of consumption, income and capital taxes on effective demand, paying particular attention to the way in which such revenues are spent by the government.

727. POLAK, J.J.

"The 'optimum' tariff and the cost of exports". *Review of Economic Studies*, 19/1 (48): 36-41, 1951-1952.

A critique of "Tariffs and the terms of trade" (*Review of Economic Studies*, 15/1(37): 14-19, 1947-48) by R. Kahn.

728. POOLE, KENYON E.

"Problems of administration and equity under a spendings tax". *American Economic Review*, 33(1): 63-74, Mar. 1943.

Examines the case for the supplementation of the income tax during wartime with a spendings tax.

729. — — — — .

"The fiscal performance of indirect taxation: an evaluation". In John R. Allan and Irving J. Goffman, eds., *Queen's University papers in taxation and public finance*, no. 3. Toronto: Canadian Tax Foundation, 1966. No. 2, pp. 17-43.

Argues, with illustrations, that the faults of indirect taxes, as judged by one standard of performance, may become virtues when considered from another point of view. Policy recommendations must emanate from a consideration of what an indirect tax is expected to accomplish, and must first evaluate this performance from a social point of view.

730. PRAKASH, OM.

"An Indian view of the expenditure tax". *Manchester School of Economic and Social Studies*, 26(1): 48-67, Jan. 1958.

A critique of the conclusions of N. Kaldor in *An expenditure tax* (4th ed. London: Unwin, 1965).

731. PREST, A.R.

"Observations on dynamic incidence". *Economic Journal*, 73(291): 535-546, Sept. 1963.

Review. Dosser, Douglas. "Incidence and growth further considered". *Economic Journal*, 73(291): 547-553, Sept. 1963.

A review of "Tax incidence and growth" (*Economic Journal*, 71(283): 572-591, Sept. 1961) by D. Dosser.

732. — — — — .

“On the calculations of tax burdens — a rejoinder”. *Economica*, n.s., 23(91): 270-272, Aug. 1956.

A reply to A. Conrad’s criticisms (“On the calculation of tax burdens”. *Economica*, n.s., 22(88): 342-348, Nov. 1955) of his “Statistical calculations of tax burdens” (*Economica*, n.s., 22(87): 234-245, Aug. 1955).

733. — — — — .

“Statistical calculations of tax burdens”. *Economica*, n.s., 22(87): 234-245, Aug. 1955.

Review. Conrad, Alfred H. “On the calculation of tax burdens”. *Economica*, n.s., 22(88): 342-348, Nov. 1955.

A review and analysis of previous attempts to estimate the redistributive effects of the principal direct and indirect taxes.

734. — — — — .

“The ‘economic efficiency’ of taxation: a note”. *Economic Journal*, 70(278): 415-419, June 1960.

Review. Morag, Amotz. “The economic efficiency of taxation: rejoinder to Dr. Prest”. *Economic Journal*, 70(279): 633-634, Sept. 1960.

A critique of “Is the ‘economic efficiency’ of taxation important?” (*Economic Journal*, 69(273): 87-94, Mar. 1959) by A. Morag.

735. — — — — .

“The expenditure tax and saving”. *Economic Journal*, 69(275): 483-489, Sept. 1959.

A discussion of the effect on personal saving of substitution of an expenditure tax for an income tax.

736. PRITCHARD, L.J.

“The effects of specific and ad-valorem taxes”. *Quarterly Journal of Economics*, 58(1): 149-152, Nov. 1943.

A critique of “Tax shifting in the short run” (*Quarterly Journal of Economics*, 53: 562-589, Aug. 1939) by E. Fagan and R. Jastram.

737. PROUDHON, P.J.

Système des contradictions économiques. Paris, Ernest Flammarion, Editeur. 2 vols.

Etude plutôt philosophique des problèmes de contradiction que possèdent les systèmes économiques contemporains. A retenir principalement:

— Livre II: Chapitre IX:

n^o 1 : Nécessité du commerce libre (p. 1).

n^o 2 : Nécessité de la protection (p. 43).

738. PRYOR, FREDERIC L.

“Trade barriers of capitalist and communist nations against foodstuffs exported by tropical underdeveloped nations”. *Review of Economics and Statistics*, 48(4): 406-411, Nov. 1966.

Review. Holzman, Franklyn D. “On the technique of comparing trade barriers of products imported by capitalist and communist nations”. *European Economic Review*, 2(1): 3-22, Fall 1970.

A quantitative comparison of tariff and nontariff barriers.

739. PUTMAN, J.H.

“A tree (protection) and its fruit”. *Queen's Quarterly*, 42(4): 490-500, Winter 1935.

A polemic against protection, and the history of its development in Canada.

740. QUANTIUS, FRANCES.

“Sales taxes and the propensity to consume”. *Southern Economic Journal*, 11(3): 269-273, Jan. 1945.

A consideration of the effective limits of manipulating the sales tax in order to control consumption.

741. RAKOWSKI, JAMES J.

“Capital mobility in a tariff-ridden international economy”. *American Economic Review*, 60(4): 753-760, Sept. 1970.

The implications for capital mobility of tariffs in a two-country, two-good and two-factor model of a static international economy.

742. — — — — .

The relationship between tariffs on goods and taxes on capital returns. Unpublished Ph.D. dissertation. University of Minnesota, 1968.

Presents a static model of an international economy with two countries, two goods and two factors of production in order to facilitate understanding of the relationship between capital and goods mobility.

Includes a review of the formulas for optimal taxes and tariffs of M. Kemp ("The gain from international trade and investment: a neo-Heckscher-Ohlin approach". *American Economic Review*, 56: 788-809, Sept. 1966) and R. Jones ("International capital movements and the theory of tariffs and trade". *Quarterly Journal of Economics*, 81(1): 1-38, Feb. 1967).

RAMASWAMI, V.K.

"Domestic distortions, tariffs and the theory of optimum subsidy".

Co-author. See citation under J. Bhagwati.

— — — — .

"Domestic distortions, tariffs and the theory of optimum subsidy: some further results".

Co-author. See citation under J. Bhagwati.

743. — — — — .

"Optimal subsidies and taxes when some factors are traded", by V.K. Ramaswami and T.N. Srinivasan. *Journal of Political Economy*, 76(4, pt. 1): 569-582, July/Aug. 1968.

A discussion of optimal policies either for collection of revenue or for output diversification. Tools considered include tariffs, multiple exchange rates, import licences, output subsidies and consumption taxes.

744. — — — — .

"Tariff structure and resource allocation in the presence of factor substitution", by V.K. Ramaswami and T.N. Srinivasan. In Jagdish N. Bhagwati, Ronald W. Jones, Robert A. Mundell and Jaroslav Vanek, eds., *Trade, balance of payments and growth: papers in international economics in honor of Charles P. Kindleberger.* Amsterdam: North-Holland, 1971. Ch. 13.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

Review. Jones, Ronald W. "Effective protection and substitution". *Journal of International Economics*, 1(1): 59-81, 1971.

A critique of "The substitution problem in the theory of effective protection" (*Journal of International Economics*, 1(1): 37-57, 1971) by W. Corden.

745. RAMSEY, F.P.

"A contribution to the theory of taxation". *Economic Journal*, 37(145): 47-61, Mar. 1927.

A theoretical exploration of the effects of commodity taxes and the resultant policy implications.

RAMSEY, JAMES B.

"Factor substitution and effective protection reconsidered".

Co-author. See citation under M. Kreinin.

746. RAO, K. BALAKRISHNA.

"The excess burden of indirect taxation". *Indian Journal of Economics*, 35(137): 115-122, Oct. 1954.

A comparative study of the burdens of direct and indirect taxation.

RAPP, WILLIAM V.

"Excise taxes and effective protection: a note".

Co-author. See citation under H. Grubel.

747. RATCHFORD, B.U.

"The measure of consumption taxes". *Law and Contemporary Problems*, 8(3): 561-578, Summer 1941.

Discusses the problems which most frequently arise in connection with the concept of the measure of consumption taxes.

748. RAY, ALOK.

"Non-traded inputs and effective protection: a general equilibrium analysis". In his *Trade, protection and economic policy: essays in international economics*. Unpublished Ph.D. dissertation. University of Rochester, 1972. Ch. 2.

Examines the resource allocation implications of three measures of effective protection in the presence of nontraded intermediate inputs: the W. Corden method ("The structure of a tariff system and the effective protective rate". *Journal of Political Economy*, 74(3): 221-237, June 1966); the B. Balassa method ("Tariff protection in industrial countries: an evaluation". *Journal of Political Economy*, 73(6): 573-594, Dec. 1965); and a modified Balassa approach, which takes into account the changes to the prices of nontraded commodities occurring as a result of the price changes of traded goods.

749. — — — — .

"On uniform versus differentiated tax-subsidy structure: a general theorem". In his *Trade, protection and economic policy: essays in international economics*. Unpublished Ph.D. dissertation. University of Rochester, 1972. Ch. 3.

An extension of "Tariffs and economic development: some theoretical issues" (*Journal of Development Studies*, 1: 3-30, Oct. 1964) by H. Johnson. Seeks to prove that the Johnson results constitute special cases of a more general result, in respect to optimum tax structures for the achievement of noneconomic objectives.

— — — — .

Trade, protection and economic policy: essays in international economics. Unpublished Ph.D. dissertation. University of Rochester, 1972.

A collection of essays. The following papers, described elsewhere under their titles, are of particular interest:

Ch. 2 — "Non-traded inputs and effective protection: a general equilibrium analysis".

Ch. 3 — "On uniform versus differentiated tax-subsidy structure: a general theorem".

RAZIN, ASSAF.

"Effective protection and decreasing returns to scale".

Co-author. See citation under E. Berglas.

750. READE, JOHN C.

"Does protection justify itself?". *Saturday Night*, pp. 25, 32, May 30, 1931.

An analysis of the advantages and disadvantages of free trade and protection.

REILING, ELDON.

“A comment on a ‘Note on customs unions and direct foreign investment’ ”.

Co-author. See citation under A. Scaperlanda.

751. REITSMA, A.J.

“The ‘excess costs’ of a tariff and their measurement”. *Economic Record*, 37(80): 442-455, Dec. 1961.

A survey of the literature and a discussion of the practical application.

752. RENNE, ROLAND R.

“A reply to Professor Schultz”. *Journal of Farm Economics*, 17: 642-645, 1935.

A rebuttal of the comments of H. Schultz in “Correct and incorrect methods of determining the effectiveness of the tariff” (*Journal of Farm Economics*, 17: 625-641, 1935).

753. — — — — .

“Verification of tariff effectiveness by different statistical methods”. *Journal of Farm Economics*, 16: 591-601, 1934.

Review. Schultz, Henry. “Correct and incorrect methods of determining the effectiveness of the tariff”. *Journal of Farm Economics*, 17: 625-641, 1935.

Attempts to produce a reliable technique to determine the price effects of a tariff. American flaxseed is used to illustrate this technique, which consists of three steps: (1) determination of the maximum differential which the duty in itself can maintain between domestic and foreign prices; (2) analysis of the causes of fluctuations in prices above or below this maximum differential and measurement of the relative influence; and (3) verification of the results through comparison with the results of one or more other methods.

754. REUBENS, EDWIN P.

“Commodity trade, export taxes and economic development”. *Political Science Quarterly*, 71(1): 42-70, Mar. 1956.

A mini-history of the use of export taxes, with an analysis of the drawbacks and benefits.

REUBER, G.L.

"The impact of the industrial countries' tariff structure on their imports from less-developed areas: a comment".

Co-author. See citation under J. Leith.

— — — — .
"The impact of the industrial countries' tariff structure on their imports of manufactures from less developed countries: a rejoinder".

Co-author. See citation under J. Leith.

755. REY, MARIO.

"Estimating tax evasions: the example of the Italian general sales tax". *Public Finance*, 20(3-4): 366-392, 1965.

A discussion of the methods and data used to estimate evasion of the general sales tax in Italy.

RICHARDSON, J. DAVID.

International trade and finance: readings.

Co-author. See citation under R. Baldwin.

756. RILEY, JOHN G.

"Ranking of tariffs under monopoly power in trade: an extension". *Quarterly Journal of Economics*, 84(4): 710-712, Nov. 1970.

An extension of the work of J. Bhagwati and M. Kemp in "Ranking of tariffs under monopoly power in trade" (*Quarterly Journal of Economics*, 83(2): 330-335, May 1969).

757. RITTER, LAWRENCE S.

"Consumption taxes and income determination: comment". *American Economic Review*, 41(1): 191-193, Mar. 1951.

A critique of "Analysis of consumption taxes in terms of the theory of income determination" (*American Economic Review*, 40(1): 74-89, Mar. 1950) by E. Brown.

758. ROBBINS, LIONEL.

"Economic notes on some arguments for protection". *Economica*, 11(31): 45-62, Feb. 1931.

An analysis of fallacious arguments for protection.

759. — — — — .

Economic planning and international order. London: Macmillan, 1937.

Examines the significance of different kinds of economic planning from a specifically international point of view. There are several references to the role and significance of tariffs in domestic and international frameworks.

760. — — — — .

"The economics of import boards". *Political Quarterly*, 2(2): 204-223, Apr./June 1931.

Review. Wise, E.C. "A reply to Professor Robbins". *Political Quarterly*, 2(3): 411-416, July/Sept. 1931.

A critique of "An alternative to tariffs" (*Political Quarterly*, 2(2): 186-203, Apr./June 1931) by E. Wise.

761. ROBERTSON, DAVID.

"Scope for new trade strategy". In Harry G. Johnson, *New trade strategy for the world economy*. London: Allen & Unwin, 1969. Part V.

Examines in detail the principles that should be embodied in the treaty of a North Atlantic free trade area (composed of Canada, the U.S. and Britain), and the probability of the various countries concerned being motivated to join.

762. ROBINSON, JOAN.

"Beggars-my-neighbour remedies for unemployment". In Howard S. Ellis and Lloyd A. Metzler, eds., *Readings in the theory of international trade*. (Blakiston Series of Republished Articles on Economics, no. 4). Philadelphia: Blakiston, 1950. Ch. 17.

Considers the effect upon home employment of an increase in the balance of trade brought about by each of the following strategies:

- (1) exchange depreciation;
- (2) reductions in wages;
- (3) subsidies to exports; and
- (4) restriction of imports by tariffs and quotas.

763. EATWELL, JOHN.

L'économie moderne. Paris, McGraw-Hill, 1975. 438 p.

Dans une première partie les auteurs exposent succinctement les doctrines économiques qui ont vu le jour depuis deux cent ans. La deuxième partie de cet ouvrage est consacrée à la discussion analytique des grands problèmes d'économie politique. A retenir particulièrement:

— Livre 2: Analyse: n° 9 3 a): Théorie du libre échange et pratique protectionniste (p. 298).

764. ROLPH, EARL R.

"A proposed revision of excise tax theory". *Journal of Political Economy*, 60(2): 102-117, Apr. 1952.

Reviews. Buchanan, James M. "The methodology of incidence theory: a critical review of some recent contributions". In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 6.

Morgan, Daniel C. *Retail sales tax: an appraisal of new issues*. Madison, Wis.: University of Wisconsin Press, 1964. Ch. 6.

An attempt to provide an integrated theory applicable to any system of excise taxes.

765. — — — — .

"A theory of excise subsidies". *American Economic Review*, 42(4): 515-527, Sept. 1952.

Reviews. Abbott, Lawrence. "A theory of excise subsidies: comment". *American Economic Review*, 43(5, pt. 1): 890-895, Dec. 1953.

Buchanan, James M. "The methodology of incidence theory: a critical review of some recent contributions". In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 6.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

An analysis of the effects of excise subsidies, including their incidence and their effects on the composition of output, the prices of subsidized and nonsubsidized products, the money costs of production, and private money incomes and expenditures.

766. — — — — .

"A theory of excise subsidies: reply". *American Economic Review*, 43(5, pt. 1): 895-898, Dec. 1953.

Review. Buchanan, James M. "The methodology of incidence theory: a critical review of some recent contributions". In his *Fiscal theory and political economy: selected essays*. Chapel Hills, N.C.: University of North Carolina Press, 1960. Ch. 6.

A reply to the comments of L. Abbott ("A theory of excise subsidies: comment". *American Economic Review*, 43(5, pt. 1): 890-895, Dec. 1953) on his "A theory of excise subsidies" (*American Economic Review*, 42(4): 515-527, Sept. 1952).

767. — — — — .

Public finance, by Earl R. Rolph and George F. Break. New York: Ronald, 1961.

Review. Morgan, Daniel C. *Retail sales tax: an appraisal of new issues*. Madison, Wis.: University of Wisconsin Press, 1964. Ch. 6.

A textbook, primarily for U.S. students. However, Ch. 8, "Spending tax", describes the theories on consumption taxes of Kaldor and Vickery, Ch. 13, "Sales taxation", includes a description of Canada's manufacturers' sales tax, and Ch. 14, "Special types of commodity taxes", reviews the characteristics of gasoline, tobacco and distilled spirits taxes and import duties.

768. — — — — .

"The burden of import duties". *American Economic Review*, 36(5): 788-812, Dec. 1946.

Reviews. Kahn, Alfred E. "The burden of import duties: a comment". *American Economic Review*, 38(5): 857-866, Dec. 1948.

Morgan, James N. "The burden of import duties: a comment". *American Economic Review*, 37(3): 407-409, June 1947.

A review and criticism of the theories of such neoclassical economists as J.S. Mill, Edgeworth, Marshall and Pigou, with respect to the burden of tariffs.

769. — — — — .

"The burden of import duties: rejoinder". *American Economic Review*, 38(5): 867-869, Dec. 1948.

A reply to the comments of A. Kahn ("The burden of import duties: a comment". *American Economic Review*, 38(5): 857-866, Dec. 1948) on his "The burden of import duties" (*American Economic Review*, 36(5): 788-812, Dec. 1946) and his "The burden of import duties with fixed exchange rates" (*American Economic Review*, 37(4): 604-632, Sept. 1947).

770. — — — — .

"The burden of import duties with fixed exchange rates". *American Economic Review*, 37(4): 604-632, Sept. 1947.

Review. Kahn, Alfred E. "The burden of import duties: a comment". *American Economic Review*, 38(5): 857-866, Dec. 1948.

Sets forth a theory of the incidence and effects of tariffs (uniform ad valorem).

771. — — — — .

The theory of fiscal economics. Reprint. Westport, Conn.: Greenwood, 1971.

Reviews. Buchanan, James M. "The methodology of incidence theory: a critical review of some recent contributions". In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 6.

Davidson, Paul. "Rolph on the aggregate effects of a general excise tax". *Southern Economic Journal*, 27(1): 37-42, July 1960.

Morgan, Daniel C. *Retail sales tax: an appraisal of new issues*. Madison, Wis.: University of Wisconsin Press, 1964. Ch. 6.

Of particular interest:

Ch. 6 — Excise taxes and subsidies: competitive pricing.

Ch. 7 — Excise taxes and subsidies: non-competitive pricing.

Ch. 8 — Import duties: self-adjusting exchanges.

Ch. 9 — Import duties: fixed exchange rates.

772. — — — — .

"The welfare aspects of excise taxes", by Earl R. Rolph and George F. Break. *Journal of Political Economy*, 57(1): 46-54, Feb. 1949. Also in Richard A.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

Musgrave and Carl S. Shoup, *Readings in the economics of taxation*. Homewood, Ill.: R.D. Irwin, 1959. Ch. 7.

Reviews. Buchanan, James M. "Comparative tax analysis and economic methodology". In his *Fiscal theory and political economy: selected essays*. Chapel Hill, N.C.: University of North Carolina Press, 1960. Ch. 7.

Morgan, Daniel C. *Retail sales tax: an appraisal of new issues*. Madison, Wis.: University of Wisconsin Press, 1964. Ch. 6.

An analysis of the supposed advantages of income over commodity taxes.

773. ROM, MICHAEL.

"The tariff quota". *Journal of World Trade Law*, 7(4): 421-433, July/Aug. 1973.

A theoretical analysis of the tariff quota, using a partial-equilibrium model.

774. ROOKE, G.C.

"Is a general turnover tax feasible?". *Canadian Chartered Accountant*, 15(1): 2-12, July 1925.

An examination of the ramifications and consequences of the introduction in Canada of a uniform percentage turnover tax, in conjunction with a modified income tax.

775. ROOT, J.W.

Tariff and trade. Liverpool: Allott, Jones, 1897.

An analysis of tariffs and imperial customs unions, in which the author shows that free trade is more beneficial.

776. ROZENTAL, ALEK A.

"Selective excises and the federal tax structure". *Southern Economic Journal*, 23(4): 421-433, Apr. 1957.

Considers the conceptual case for a tax system whose mainstay is a nongraduated income tax over which is superimposed a set of selective excises at differentiated rates.

777. RUFFIN, ROY J.

"Tariffs, intermediate goods and domestic protection". *American Economic Review*, 59(3): 261-269, June 1969.

Extension. ----. "The welfare implications of effective protection". In Herbert G. Grubel and Harry G. Johnson, eds., *Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970*. Geneva, Switzerland: GATT, 1971. Ch. 5.

Reviews. Balassa, Bela. "Tariffs, intermediate goods, and domestic protection: comment". *American Economic Review*, 60(5): 959-963, Dec. 1970.

Casas, Francisco R. "Optimal effective protection in general equilibrium". *American Economic Review*, 63(4): 714-716, Sept. 1973.

Tan, Augustine H. "Fixed coefficients and the theory of effective protection in general equilibrium" *Malayan Economic Review*, 15(2): 1-6, Oct. 1970.

Develops a simple approach to the pure theory of trade in intermediate goods that can be used to answer some analytical questions raised by the concept and measurement of the effective tariff rate.

778. — — — — .

"Tariffs, intermediate goods and domestic protection: reply". *American Economic Review*, 60(5): 964-967, Dec. 1970.

Review. Balassa, Bela. "Tariffs, intermediate goods, and domestic protection: further comment". *American Economic Review*, 60(5): 968-969, Dec. 1970.

A reply to the comments by B. Balassa ("Tariffs, intermediate goods, and domestic protection: comment". *American Economic Review*, 60(5): 959-963, Dec. 1970) on his "Tariffs, intermediate goods and domestic protection" (*American Economic Review*, 59(3): 261-269, June 1969).

779. — — — — .

"The welfare implications of effective protection". In Herbert G. Grubel and Harry G. Johnson, eds., *Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970*. Geneva, Switzerland: GATT, 1971. Ch. 5.

An exploration of the effects of tariffs on the general level of welfare and on resource allocation in a small trading country without domestic distortions, using Ruffin's general equilibrium approach ("Tariffs, intermediate goods and domestic protection". *American Economic Review*, 59(3): 261-269, June 1969).

780. SALAT, JOSÉ V.

"The impact of sales taxes on prices". *Manchester School of Economic and Social Studies*, 30(1): 61-68, Jan. 1962.

Attempts to show that the GATT rules regarding the treatment of indirect taxes on exports and imports are unfair to some countries. A country is permitted to reduce export prices below home market prices to the full extent of the indirect taxes imposed on these goods without incurring the stigma of dumping. Inasmuch as indirect tax systems differ, the rules are unfair to certain countries, especially Germany and Spain. The aforementioned rules would be nondiscriminatory only if every country were allowed to calculate the tax reductions on exports and tax additions to imports in accordance with its cumulative price increase due to indirect taxes on goods. These figures could be derived with an input-output table.

SALERA, VIRGIL.

International economics.

Co-author. See citation under S. Enke.

781. SAMMONS, ROBERT L.

"A note on the treatment of import duties in the measurement of gross domestic product". *Economic Journal*, 69(274): 384-387, June 1959.

Review. Nicholson, J.L. "Import duties and the gross domestic product at market prices — a reply". *Economic Journal*, 69(274): 388-390, June 1959.

A critique of the conclusions of J. Nicholson in "National income at factor cost or market prices?". (*Economic Journal*, 65: 216, June 1955) and "Import duties and the gross domestic product at market prices" (*Economic Journal*, 68: 393-396, June 1958).

782. SAMUELSON, PAUL A.

"International factor-price equalization once again". *Economic Journal*, 59(234): 181-197, June 1949.

Reviews. Harrod, R.F. "Factor-price relations under free trade". *Economic Journal*, 68(270): 245-255, June 1958.

Hicks, J.R. "The factor price equalization theorem". In his *Essays in world economics*. Oxford: Clarendon, 1959. Suppl. Note C.

An extension of his "International trade and the equalization of factor prices" (*Economic Journal*, 58(230): 163-184, June 1948).

783. — — — — .

“International trade and the equalization of factor prices”. *Economic Journal*, 58(230): 163-184, June 1948.

Extensions. ----. “International factor-price equalization once again”. *Economic Journal*, 59(234): 181-197, June 1949.

Tinbergen, Jan. “The equalization of factor prices between free-trade areas”. In his *Selected papers*, ed. by L.H. Klaassen, L.M. Koyck and H.J. Witteveen. Amsterdam: North-Holland, 1959. Sec. II, pp. 112-123.

Reviews. Harrod, R.F. “Factor-price relations under free trade”. *Economic Journal*, 68(270): 245-255, June 1958.

Hicks, J.R. “The factor price equalization theorem”. In his *Essays in world economics*. Oxford: Clarendon, 1959. Suppl. Note C.

The effect of free commodity movements on factor prices.

784. — — — — .

L'économique. Coll. U. Paris, Librairie Armand Colin, Tome II, 1964. 605 p.

En plus de nous donner les concepts de base de la science économique et les mécanismes essentiels de l'activité économique, l'auteur nous décrit sous différents aspects, publics et privés, le fonctionnement de l'économie américaine. En ce qui nous concerne nous retenons principalement:

— Cinquième partie: Echanges et finances extérieurs.

n^o XXVIII : Protection douanière ou libre échange: Le point de vue de l'économiste.

— — — — .

“Protection and real wages”.

Co-author. See citation under W. Stolper.

785. — — — — .

“Reply by Mr. Samuelson”. *American Economic Review*, 28(4): 746-747, Dec. 1938.

A reply to the comments of M. Hoffman (“Cost theory and the theory of international trade”. *American Economic Review*, 28(4): 742-746, Dec. 1938) on his “Welfare economics and international trade” (*American Economic Journal*, 28(2): 261-266, June 1938).

786. — — — — .

"The gains from international trade". *Canadian Journal of Economics and Political Science*, 5(2): 195-205, May 1939. Also in Howard S. Ellis and Lloyd A. Metzler, eds., *Readings in the theory of international trade*. (Blakiston Series of Republished Articles on Economics, no. 4). Philadelphia: Blakiston, 1950. Ch. 11.

Extensions. Kemp, Murray C. "The gain from international trade". *Economic Journal*, 72(288): 803-819, Dec. 1962.

Samuelson, Paul. "The gains from international trade once again". *Economic Journal*, 72(288): 820-829, Dec. 1962.

Williams, James R. *Protection and the gains from trade*. Hamilton, Ont.: McMaster University, Department of Economics, 1970.

An extension of his "Welfare economics and international trade" (*American Economic Review*, 28(2): 261-266, June 1938).

787. — — — — .

"The gains from international trade once again". *Economic Journal*, 72(288): 820-829, Dec. 1962.

An extension of his "The gains from international trade" (*Canadian Journal of Economics and Political Science*, 5(2): 195-205, May 1939).

788. — — — — .

"The transfer problem and transport costs II: analysis of effects of trade impediments". *Economic Journal*, 64(254): 264-289, June 1954.

An extension of the Jevons-Pigou barter model, in order to analyse the effects of transport costs, transfers and tariffs in a two-country, two-goods case.

789. — — — — .

"Welfare economics and international trade". *American Economic Review*, 28(2): 261-266, June 1938.

Review. Hoffman, Michael L. "Cost theory and the theory of international trade". *American Economic Review*, 28(4): 742-746, Dec. 1938.

Extension. Samuelson, Paul A. "The gains from international trade". *Canadian Journal of Economics and Political Science*, 5(2): 195-205, May 1939.

Reaches the conclusion that free trade leads to an equilibrium in which each country is better off than in the absence of trade, but which is not necessarily the optimum position. In fact, if all other countries are free trading, it always pays a single country not to trade freely.

790. SANNWALD, ROLF, and JACQUES STOHLER.

Economic integration: theoretical assumptions and consequences of European unification. Princeton, N.J.: Princeton University Press, 1959.

A consolidation and extension of existing theory on economic integration. Of particular interest:

- Ch. 1 — Universal free trade.
 - 1. — The prerequisites to free trade.
 - 2. — Limitations of the principle of free trade.
 - 3. — The techniques of trade and payments controls.
 - 4. — Universal or regional free trade?
- Ch. 2 — Regional free trade.
 - 1. — Trade-creating and trade-diverting effects of a customs union.
 - 2. — Justification of regional integration.
 - 3. — Regional unification and discrimination.
 - 4. — Free trade area and customs union.
- Ch. 3 — Methods of integration.
 - 1. — Functional and institutional integration.
 - 2. — The Coal and Steel Community as an example of partial integration.
 - 3. — Transition difficulties of a regional preference system.
- Ch. 5 — Fiscal policy.
 - 1. — The influence of fiscal policy on the international maximization of welfare.
 - 2. — Tax problems of integration.

791. SARKAR, SUNIL R.

“Application of statistics to some problems of sales tax”. *Indian Economic Journal*, 4(3): 248-265, Jan. 1957.

Explores the efficiency of statistical analysis in the determination of the following sales tax issues:

- burden
- shifting and incidence
- collection and yield
- evasion and avoidance
- cost of compliance and collection
- efficiency of sales tax as an anti-inflationary measure and as an index number.

792. SAY, JEAN-BAPTISTE.

Cours complet d'économie politique pratique. 3ième édition. Paris, Guillaumin et Cie, 1852. 2 vols.

Extension. Perreau, Camille. *Cours d'économie politique*. Paris, Librairie générale de Droit et de Jurisprudence, 1914. 2 vols.

Révision. Machlup, Fritz. *Guide à travers les panacées économiques*. Paris, Librairie de Médecis, 1938. 331 p.

Premier véritable ouvrage d'économie politique français. A lire: Tome 1, pp. 558 — 637, sur la théorie de la balance du commerce, sur le protectionnisme et le libre-échange, dont l'auteur est un partisan.

793. SCAPERLANDA, ANTHONY, and ELDON REILING.

"A comment on a 'Note on customs unions and direct foreign investment' ". *Economic Journal*, 81(322): 355-357, June 1971.

Review. Arge, Ralph C., D'. "A reply". *Economic Journal*, 81(322): 357-359, June 1971.

A critique of "Note on customs unions and direct foreign investment" (*Economic Journal*, 79(314): 324-333, June 1969) by R. D'Arge.

794. SCHAEFER, JEFFREY M.

"Clothing exemptions and sales tax regressivity". *American Economic Review*, 59(4): 596-599, Sept. 1969.

Review. Davies, David G. "Clothing exemptions and sales tax regressivity: note". *American Economic Review*, 61(1): 187-189, Mar. 1971.

An attempt to determine the effect of clothing exemptions on sales tax regressivity.

795. SCHELLE, GUSTAVE.

L'économie politique et les économistes. Coll. Encyclopédie Scientifique. Paris, O. Doin et Fils, Editeurs, 1917. 396 p.

Ce livre contient une esquisse de l'oeuvre des économistes et des progrès de l'économie en général. Il contient aussi une observation dans l'introduction faisant état de l'influence qu'a pu exercer sur les faits et sur les doctrines économiques la guerre de Guillaume II. A retenir particulièrement:

— Chapitre IV: Le système mercantile (p. 51).

- Chapitre V: Le colbertisme (p. 70).
 Les actes de navigation (p. 73).
 La guerre des tarifs (p. 74).
- Chapitre VIII: Les Physiocrates.
 Doctrine du libre échange (p. 123).
- Chapitre XIII: Le protectionnisme et le libre échange (p. 213).
- Chapitre XVII: Le protectionnisme moderne (p. 297).

796. — — — — .

Le docteur Quesnay. Paris, Félix Alcan, Editeur, 1907. 402 p.

L'auteur nous présente Quesnay chirurgien et physiocrate à travers la vie et les travaux de ce dernier. A consulter particulièrement:

- La physiocratie:
 — Le libre échange (p. 297).

797. SCHIFF, ERICH.

“Dutch foreign-trade policy and the infant industry argument for protection”. *Journal of Political Economy*, 50(2): 280-290, Apr. 1942.

Evaluates the infant-industry argument for tariff protection with respect to its role in promoting industrialization, using Dutch data.

798. SCHMITZ, ANDREW.

“Tariffs and declining-cost industries”. *Economica*, n.s., 39(156): 419-426, Nov. 1972.

An attempt to determine how tariffs and subsidies affect decreasing-cost, import-competing industries, where the economy under consideration plays a relatively major role in world trade.

799. SCHMOLDERS, G.

Turnover taxes. (Developments in Taxation Since World War I, no. 4). Amsterdam: International Bureau of Fiscal Documentation, 1966.

An analysis of the turnover tax from the German point of view. Part I, “History and characteristics of turnover taxes”, is of particular interest.

800. SCHRIJVERS, C.SS.R.

Manuel d'économie politique. Bruxelles, Albert DeWit, 1908. 392 p.

En général ce manuel est une vulgarisation des principes fondamentaux de l'économie politique. On y retrouve aussi un exposé des grands principes de la morale sociale catholique qui dominent les lois et les institutions économiques. A consulter particulièrement:

— Troisième partie: Chapitre III: Art. I: Libre échange et protectionnisme (p. 265).

801. SCHUELLER, EUGÈNE.

Vers une économie proportionnelle. Paris, Recueil Syrey, 1947. 222 p.

A lire: p. 157-169, l'impôt proportionnel sur la dépense.

802. SCHULTZ, HENRY.

"Correct and incorrect methods of determining the effectiveness of the tariff". *Journal of Farm Economics*, 17: 625-641, 1935.

Review. Renne, Roland R. "A reply to Professor Schultz". *Journal of Farm Economics*, 17: 642-645, 1935.

Redescribes his "equilibrium method" of determining the effect of the tariff on conditions of supply, and counters various criticisms of it, especially the charge that the "price differential" method is superior. Includes a specific reply to the comments of R. Renne in "Verification of tariff effectiveness by different statistical methods" (*Journal of Farm Economics*, 16: 591-601, 1934).

SCHYDLOWSKY, DANIEL M.

"Domestic resource costs and effective protection once again".

Co-author. See citation under B. Balassa.

— — — — .
"Effective tariffs, domestic cost of foreign exchange, and the equilibrium exchange rate".

Co-author. See citation under B. Balassa.

803. — — — — .

“From import substitution to export promotion for semi-grown-up industries: a policy proposal”. *Journal of Development Studies*, 3(4): 405-413, July 1967.

A theoretical description of the problems that a high level of protection may cause in a country trying to increase the rate of growth of certain domestic industries. Ends by suggesting a transitional policy of export promotion.

— — — — .

“The empirical relationship between nominal and effective rates of protection”.

Co-author. See citation under S. Guisinger.

804. SCITOVSKY, TIBOR DE.

“A reconsideration of the theory of tariffs”. *Review of Economic Studies*, 9(2): 89-110, Summer 1942. Also in Howard S. Ellis and Lloyd A. Metzler, eds., *Readings in the theory of international trade*. (Blakiston Series of Republished Articles on Economics, no. 4). Philadelphia: Blakiston, 1950. Ch. 16.

Review. Denis, Henri. “A note on the theory of tariffs”. *Review of Economic Studies*, 12: 110-113, 1943-1945.

A comparison of the advantages of free trade versus protection. Also an analysis of the infant-industry argument for protection.

805. SCOTT, ANTHONY.

Natural resources: the economics of conservation. (Canadian Studies in Economics, no. 3). Toronto: University of Toronto, 1955.

In Ch. 12, “Conservation and taxation”, the author examines the effect of different types of taxes (including export and import) on natural resource management.

806. SELIGMAN, EDWIN R.

“On incidence of taxation”. *Journal of Political Economy*, 1: 444-450, 1892-93.

Review. Miller, A.C. “On incidence of taxation”. *Journal of Political Economy*, 1: 450-468, 1892-93.

A reply to the comments of A. Miller (“On the shifting and incidence of taxation”. *Journal of Political Economy*, 1: 285-296, 1892-93) on his *The shifting and incidence of taxation* (3d ed., rev. New York: Columbia University Press, 1910).

807. — — — — .

“The effects of taxation”. *Political Science Quarterly*, 38(1): 1-23, Mar. 1923.

Discusses the potential effects of taxation from five points of view:

- whether or not they are influenced by the novelty or inequality of the tax
- whether or not they are proportionate or disproportionate to the tax
- whether they are intended or unintended
- whether they are neutral or injurious
- whether they are direct or indirect.

808. — — — — .

The shifting and incidence of taxation. 3d ed., rev. New York: Columbia University Press, 1910.

Review. Miller, A.C. “On the shifting and incidence of taxation”. *Journal of Political Economy*, 1: 285-296, 1892-93.

Originally published in 1899, this is a history and critical analysis of the theory of the incidence of taxation.

809. — — — — .

Théorie de la répercussion et de l'incidence de l'impôt. Coll. Bibliothèque internationale de science et de législation financières. Paris, V. Giard et E. Brière, 1910. 551 p.

Analyse du problème de l'incidence de l'impôt. Il y a deux parties: la première nous présente l'histoire de la théorie de l'incidence tandis que la deuxième nous renseigne sur la doctrine de l'incidence. Nous recommandons particulièrement:

- 1^{re} partie: chapitre I: Tout le chapitre nous renseigne sur l'accise.
- 11^{ième} partie: chapitre VII: Les autres impôts.
- n^o 3: Accise.
- n^o 4: Droits d'importation et d'exportation.
- n^o 5: Droits de timbre.

SELLEKAERTS, WILLY, ED.

International trade and finance: essays in honor of Jan Tinbergen. Toronto: Macmillan, 1974.

Of interest are two essays described under the authors' names:

Ch. 1 — Caves, Richard E. "The economics of reciprocity: theory and evidence on bilateral trading arrangements".

Ch. 12 — Vanek, Jaroslav, and Trent J. Bertrand. "Effective protection and resource allocation".

SHAHEN, TIMOTHY G.

"Optimal consumption-base taxes: the equity effects of tax credits".

Co-author. See citation under J. Papke.

SHAW, G.K.

"Value-added taxation: the economic consequences".

Co-author. See citation under S. Han.

810. SHEPHARD, RONALD W.

"A mathematical theory of the incidence of taxation". *Econometrica*, 12(1): 1-18, Jan. 1944.

Includes an examination of the incidence of general sales taxes.

811. SHERWOOD, P.W.

"Export duties and the national income accounts". *Economic Journal*, 66(261): 73-83, Mar. 1956.

Attempts to show a need for change in the present social accounting approach to export duties, if their economic effects are to be satisfactorily represented. Suggests an alternative approach.

SHESHINSKI, E.

"Lifetime excess burden of a tax".

Co-author. See citation under D. Levhari.

812. SHIBATA, AIKON.

"Effects of taxation on risk-taking". *American Economic Review, Papers and Proceedings*, 59(2): 553-561, May 1969.

Review. Cass, David, William H. Oakland and Mark V. Pauly. "Discussion of 'Effects of taxation on risk-taking' ". *American Economic Review, Papers and Proceedings*, 59(2): 562-567, May 1969.

An analysis of the effect of a general sales tax on the distribution of real capital among different industries.

813. — — — — .

Effects of taxation on risk-taking: a general equilibrium analysis. Unpublished Ph.D. dissertation. Columbia University, 1968.

Presents a model capable of analysing the interrelationship between the allocation of real capital among the industrial sectors with different degrees of risk and between the equilibrium prices of financial schemes to the underlying real investments of the economy. Follows by examining the effects of a general sales tax and a corporate income tax on the distribution of real capital among risk industries.

814. SHIBATA, HIROFUMI.

"A note on the equivalence of tariffs and quotas". *American Economic Review*, 58(1): 137-142, Mar. 1968.

Review. Kreinin, Mordechai E. "More on the equivalence of tariffs and quotas". *Kyklos*, 23: 75-79, 1970.

An extension of "On the equivalence of tariffs and quotas" by J. Bhagwati (In his *Trade, tariffs and growth: essays in international economics*. Cambridge, Mass.: MIT Press, 1969. Ch. 9) which deals with the equivalence of tariffs and quotas in their protective effects, with monopolistic supply from abroad.

815. — — — — .

The theory of economic unions: a comparative analysis of customs unions, free trade areas, and tax unions. Unpublished Ph.D. dissertation. Columbia University, 1965. Also reprinted in condensed form in Carl S. Shoup, eds., *Fiscal harmonization in common markets*. New York: Columbia University Press, 1967. Ch. 2.

Develops a theory of free trade areas and tax unions. Proposes a new analytical method by which these theories can be fitted systematically into a general framework of economic unions so that the distinctive features of each theory are clear and compatible with others.

Chapters 1-3 analyse different types of customs unions, Ch. 4 compares free trade areas and customs unions, Ch. 5 develops the concept of "tax unions", and Ch. 6 examines the possibility of combining different economic unions.

816. SHILLING, NED.

Excise taxation of monopoly. New York: Columbia University Press, 1969.

A study of the effects of different types of excise taxes. Part I outlines the scope of the study, and the important characteristics of excise taxes are described. Of particular interest:

- Part II — Effects of excise taxes on price and output.
- Part III — Effects of excise taxes on selling effort.
- Part IV — Effects of excise taxes on produce quality.
- Part V — Conclusion.
 - Excise taxation for revenue.
 - Excise taxation for non-fiscal purposes.
 - Problems associated with progressive excise taxes.

817. — — — — .

Some economic effects of excise taxes. Unpublished Ph.D. dissertation. Columbia University, 1964.

A partial equilibrium analysis of the effects of excise taxes under oligopoly, monopolistic competition, pure competition and monopoly. Includes an examination of the possible uses and the problems of application of special excise taxes.

818. SHIRRAS, G. FINDLAY.

"Methods of estimating the burden of taxation". *Journal of the Royal Statistical Society*, 106(3): 214-236, 1943.

An analysis of seven types of taxes, including excise taxes and import duties, using United Kingdom data.

819. SHOUP, CARL S.

"Consumption tax, and wages type and consumption type of value added tax". *National Tax Journal*, 21(2): 153-161, June 1968.

Review. Berglas, Eitan. "The effect of the public sector on the base of the value added tax". *National Tax Journal*, 24(4): 459-464, Dec. 1971.

A critique of the methodology and conclusions in "The theory of the value added tax: I — a comparison of tax bases" (*National Tax Journal*, 20(2): 119-136, June 1967) by W. Oakland.

820. — — — — .

"Discussion", by Carl S. Shoup and Harold M. Somers. *American Economic Review, Papers and Proceedings*, 42(2): 161-167, May 1952.

A critique of "Anti-inflationary implications of alternative forms of taxation" (*American Economic Review, Papers and Proceedings*, 42(2): 147-160, May 1952) by R. Goode.

— — — — .

"Excess burden: the corner case".

Co-author. See citation under J. Head.

— — — — .

ed. *Fiscal harmonization in common markets*. New York: Columbia University Press, 1967. 2 v.

Volume II, entitled *Practice* is comprised of papers by various authors on the European Economic Community, the European Free Trade Association, the Central American Common Market, the Latin American Free Trade Association, the East African Common Market and COMECON.

Volume I, *Theory*, is comprised of papers on the theory of economic unions. The following essays, described under the authors' names, are of particular interest in Vol. I:

Ch. 1 — Dosser, Douglas. "Economic analysis of tax harmonization".

Ch. 2 — Shibata, Hirofumi. "The theory of economic unions: a comparative analysis of customs unions, free trade areas and tax unions".

821. — — — — .

Public finance. Chicago: Aldine, 1969.

A unified treatment of the theory of public finance. Of particular interest:

Ch. 8 — General sales taxes: turnover tax and intermediate single-stage taxes.

- Ch. 9 — General sales taxes: retail sales tax, value-added tax.
- Ch. 10 — Excise taxes and monopoly revenue.
- Ch. 13 — Expenditure tax.
- Ch. 16 — Taxes on labor income; export and import taxes; other taxes and para-taxes.
- Ch. 17 — Tax administration.

— — — — .

Readings in the economics of taxation.

Co-author. See citation under R. Musgrave.

822. — — — — .

“Theory and background of the value-added tax”. *National Tax Association, Proceedings of the 48th Conference, 1955*, pp. 6-19.

A comparison of the VAT with other taxes of general scope, such as income or sales taxes.

823. SHOVEN, JOHN B., and JOHN WHALLEY.

“General equilibrium with taxes: a computational procedure and an existence proof”. *Review of Economic Studies*, 40(124): 475-489, Oct. 1973.

Describes a computational procedure for the determination of a competitive equilibrium in an economy with producers and consumer commodity taxes. This procedure is potentially useful in the consideration of the efficiency losses and distributional impacts of alternative tax schemes.

824. SHOVEN, JOHN B.

“Proof of the existence of a general equilibrium with ad valorem commodity taxes”. *Journal of Economic Theory*, 8(1): 1-25, May 1974.

Presents proof of the existence of a competitive equilibrium with ad valorem consumer and producer taxes. The proof is later extended to cover a multigovernment model, such as multilevel governments or an international trade model, in which tariffs apply to trade flows. In conclusion, the basic proof is extended to cover a class of consumption, worth and profit taxes.

825. SILVERMAN, H.A.

Taxation: its incidence and effects. London: Macmillan, 1931.

Mainly for the British layman, a discussion of the incidence and effects of various taxes, including commodity taxes, sumptuary or luxury excises, import duties and export duties. Of particular interest:

- Ch. 1 — The purpose of taxation.
- Ch. 3 — Taxable capacity and the national income.
- Ch. 4 — Equity and economy in taxation.
- Ch. 5 — General principles of incidence.
- Ch. 6 — General effects of taxation.
- Ch. 11 — Commodity duties.

826. SIMIAND, FRANÇOIS.

Cours d'économie politique. Paris, Editions Domat Monchrestien. 765 p.

Troisième année du cours d'économie politique de M. François Simiand qui aborde le fonctionnement de la répartition et le fonctionnement général économique. A retenir principalement:

- 31^{ième} leçon: Libre échange et protectionnisme.
- 40^{ième} leçon: p. 755: Livre échangisme et protectionnisme.

827. SIMOND DE SISMONDI, J.C.L.

Nouveaux principes d'économie politique. Paris, Edition Scheber, 1951. 2 vols.

D'après l'auteur, pour que les richesses d'un pays contribuent au bonheur de tous (en raison de ce qu'elles sont le signe de toutes les puissances matérielles de l'homme), il faut que leur accroissement se conforme à l'accroissement de la population et que leur distribution se fasse, parmi cette population, dans une proportion qu'on ne peut troubler sans un extrême danger. A retenir principalement:

- Livre premier: Chapitre V: Le système mercantile (p. 51).

828. SINCLAIR, A.M.

Le conseil économique et l'impact régional de la politique commerciale, dans L'actualité économique. Vol. 52, n° 4. pp. 502-514.

Modèles généraux d'impact régional (5) ainsi que ce qu'ils dégagent.

Le conseil économique et l'impact régional des tarifs.

Le conseil économique et la politique régionale.

829. SKELTON, R.A.

"Dumping". *Nineteenth Century*, 111(659): 73-83, Jan. 1932.

Outlines the theory of dumping and how it is determined, estimates the extent to which it is practiced, and tries to assess whether dumping in all its consequences is injurious. Assesses suggested remedies.

830. SMITH, DAN T.

"Value added tax: the case for". *Harvard Business Review*, 48(6): 77-85, Nov./Dec. 1970.

An analysis of the tax, and an argument for its adoption on the grounds that it causes less problems than alternatives such as increases in personal and corporate income taxes.

831. SMITH, JAMES G.

Economic planning and the tariff: an essay on social philosophy. Princeton, N.J.: Princeton University Press, 1934.

With the U.S. in mind, the author reviews the case against trade restrictive policies such as price-fixing plans, tariffs, quota systems and exchange manipulation.

832. SMITH, V. KERRY.

"International trade theory without homogeneity: a comment". *Quarterly Journal of Economics*, 87(2): 288-289, May 1973.

A critique of "International trade theory without homogeneity" (*Quarterly Journal of Economics*, 85(1): 66-76, Feb. 1971) by J. Melvin.

833. SNAPE, R.H.

"Sugar: costs of protection and taxation". *Economica*, n.s., 36(141): 29-41, Feb. 1969.

Explores some of the consequences of removing both national and international forms of protection and also of removing taxation of sugar consumption.

834. SNIDER, DELBERT A.

Introduction to international economics. 3d ed. Homewood, Ill.: Richard D. Irwin, 1963.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

A university textbook. Of particular interest:

Ch. 18 — The theory of tariffs and other trade restrictions.

Ch. 21 — Regional economic integration.

Ch. 24 — The relation between domestic stability and free international trade.

835. SODERSTEN, BO, and KARL VIND.

“Tariffs and trade in general equilibrium”. *American Economic Review*, 58(3, pt. 1): 394-408, June 1968.

Review. Jones, Ronald W. “Tariffs and trade in general equilibrium: comment”. *American Economic Review*, 59(3): 418-424, June 1969.

A contribution to the theory of tariffs under general equilibrium, which integrates two previously separate areas: the effects of tariffs on prices and income distribution; and welfare theory dealing with the question of optimum tariffs.

836. — — — — .

“Tariffs and trade in general equilibrium: reply”. *American Economic Review*, 59(3): 424-425, June 1969.

A reply to the comments of R. Jones (“Tariffs and trade in general equilibrium: comment”. *American Economic Review*, 59(3): 418-424, June 1969) on their “Tariffs and trade in general equilibrium” (*American Economic Review*, 58(3, pt. 1): 394-408, June 1968).

837. SOLO, ROBERT.

“Accumulation, work incentive, and the expenditures tax”. *National Tax Journal*, 9(3): 283-287, Sept. 1956.

Suggests certain considerations which the author says have been overlooked by N. Kaldor in his *An expenditure tax* (4th ed. London: Unwin, 1965) and which are important for a comprehensive evaluation of the expenditure tax.

838. — — — — .

“The ‘taxation’ effects of alternative techniques for trade protection”. *Public Finance*, 13(3): 265-277, 1958.

An analysis of the internal effects of tariffs, import quotas and producers’ subsidies on government revenue, distribution of income, levels of employment and allocation of resources.

839. SOLOWAY, ARNOLD M.

"The purchase tax and fiscal policy". *National Tax Journal*, 4(4): 304-314, Dec. 1951.

The author (who defines the purchase tax as a comprehensive sales tax with different rates for different classes of commodities) analyses the origins, development and effectiveness of the tax in Great Britain, and considers its possible use within the United States.

SOMERS, HAROLD M.

"Discussion".

Co-author. See citation under C. Shoup.

840. — — — — .

"Note on 'Taxes and the consumer' ". *American Economic Review*, 28(4): 736-737, Dec. 1938.

Review. Ellis, Paul W. "Note on 'Taxes and the consumer' — a gestalt analysis". *American Economic Review*, 29: 800, Dec. 1939.

A critique of "Taxes and the consumer" (*American Economic Review*, 28(1): 92-99, Mar. 1938) by C. Wehrwein.

841. SPRAOS, JOHN.

"The condition for a trade-creating customs union". *Economic Journal*, 74(293): 101-108, Mar. 1964.

Review. Mishan, E.J. "Trade creating customs unions — a comment". *Economic Journal*, 75(297): 238-241, Mar. 1965.

A rebuttal of R. Lipsey's ("The theory of customs unions: a general survey". *Economic Journal*, 70(279): 496-513, Sept. 1960) and J. Viner's theories on the trade-creating effects of a customs union, and the formulation of a criterion which more clearly shows the net trade creation or net trade diversion of a customs union.

842. — — — — .

"Trade creating customs unions — a rejoinder". *Economic Journal*, 75(297): 241, Mar. 1965.

A reply to comments by E. Mishan ("Trade creating customs unions — a comment". *Economic Journal*, 75(297): 238-241, Mar. 1965) on his "The condition for a trade-creating customs union" (*Economic Journal*, 74(293): 101-108, Mar. 1964).

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

SRINIVASAN, T.N.

“Domestic distortions, tariffs and the theory of optimum subsidy: some further results”.

Co-author. See citation under J. Bhagwati.

— — — — .

“Optimal intervention to achieve non-economic objectives”.

Co-author. See citation under J. Bhagwati.

— — — — .

“Optimal subsidies and taxes when some factors are traded”.

Co-author. See citation under V. Ramaswami.

— — — — .

“Tariff structure and resource allocation in the presence of factor substitution”.

Co-author. See citation under V. Ramaswami.

STEEDMAN, Ian.

“Some effects of taxation in a linear model of production”.

Co-author. See citation under J. Metcalfe.

STERN, N.H.

“Pigou, taxation and public goods”.

Co-author. See citation under A. Atkinson.

843. STEUER, M.D., and G.F. ERB.

“An empirical test of the GATT hypothesis”. *Journal of Political Economy*, 74(3): 274-277, June 1966.

Attempts to verify the GATT hypothesis which states that in a slump, imports of goods subject to high tariffs decline proportionately more than goods subject to low tariffs.

844. STEWART, CHARLES.

"Migration effects of sales tax disparity". *Southern Economic Journal*, 25(4): 434-446, Apr. 1959.

Illustrates an approach to evaluate the effects of sales tax disparity between different governments, using U.S. data on state retail sales taxes.

845. STIGLETZ, JOSEPH E., and P. DASGUPTA.

"Differential taxation, public goods and economic efficiency". *Review of Economic Studies*, 38/2(114): 151-174, Apr. 1971.

A theoretical investigation of the anticipatory and long-run effects on an economy of recurrent head taxes, consumption taxes, interest taxes and investment credits. Also develops formulas for optimal commodity taxes.

STIGLETZ, JOSEPH.

"On optimal taxation and public production".

Co-author. See citation under P. Dasgupta.

846. STOCKFISCH, J.A.

"The capitalization and investment aspects of excise taxes under competition". *American Economic Review*, 44(3): 287-300, June 1954.

Review. Buchanan, James M. "The capitalization and investment aspects of excise taxes under competition: comment". *American Economic Review*, 46(5): 974-977, Dec. 1956.

Explores the impact of excise taxes on real investment, the value of capital stock and the rate of return.

847. — — — — .

"The capitalization and investment aspects of excise taxes under competition: reply". *American Economic Review*, 46(5): 977-980, Dec. 1956.

A reply to the comments of J. Buchanan ("The capitalization and investment aspects of excise taxes under competition: comment". *American Economic Review*, 46(5): 974-977, Dec. 1956) on his "The capitalization and investment aspects of excise taxes under competition". (*American Economic Review*, 44(3): 287-300, June 1954).

STOHLER, JACQUES.

Economic integration: theoretical assumptions and consequences of European unification.

Co-author. See citation under R. Sannwald.

848. STOLPER, WOLFGANG, and PAUL A. SAMUELSON.

“Protection and real wages”. *Review of Economic Studies*, 9(1): 58-73, Nov. 1941. Also in Howard S. Ellis and Lloyd A. Metzler, eds., *Readings in the theory of international trade*. (Blakiston Series of Republished Articles on Economics, no. 4). Philadelphia: Blakiston, 1950. Ch. 15.

Reviews. Batra, Raveendra. “Protection and real wages under conditions of variable returns to scale”. *Oxford Economic Papers*, 20(3): 353-360, Nov. 1968.

Lancaster, K. “Protection and real wages: a restatement”. *Economic Journal*, 67(266): 199-210, June 1957.

Extension and Review. Minabe, N. “The Stolper-Samuelson theorem under conditions of variable returns to scale”. *Oxford Economic Papers*, 18(2): 204-212, July 1966.

Explores the effect of protection upon the relative remunerations of productive agencies and upon absolute real incomes.

STUBBLEBINE, WILLIAM C.

“Externality”.

Co-author. See citation under J. Buchanan.

849. STUDENSKI, PAUL.

“Characteristics, developments and present status of consumption taxes”. *Law and Contemporary Problems*, 8(3): 417-429, Summer 1941.

An inquiry into the nature and background of consumption taxes. Divided into sections as follows:

- Introduction (untitled).
- The five distinguishing characteristics of consumption taxes.
- Scope and definition of the consumption tax field.
- Classification of consumption taxes.
- Historical development.
- Present status of consumer taxes in the tax systems of the world.

850. SUITS, DANIEL B., and RICHARD A. MUSGRAVE.

"Ad valorem and unit taxes compared". *Quarterly Journal of Economics*, 67(4): 598-604, Nov. 1953.

Discusses the relationship between the prices resulting from equal-yield unit and ad valorem taxes.

851. SULLIVAN, CLARA K.

"Concepts of sales taxation". In Richard Bird and Oliver Oldman, eds., *Readings on taxation in developing countries*. Baltimore: Johns Hopkins Press, 1964. Ch. 20.

The first of the eight sections of this study describes the consumption and income forms of sales taxation and relates them to three basic kinds of taxes: an indirect personal tax, an impersonal business tax and a control device. The succeeding two sections deal respectively with taxable persons and taxable transactions. The fourth section is a comparison of three methods of applying and collecting the tax: the general turnover tax, the single-stage levy and the value-added tax. The fifth section relates the consumption and income types of sales taxation to the three methods of collecting the tax, while Sec. 6 discusses the ranges of rates of tax. The next section deals with the application of sales tax to international transactions, under both the distributive and the origin principles. Finally, the study stresses the need to evaluate sales tax concepts in terms of their economic, social and political effects.

852. — — — — .

The tax on value added. 2d ed. New York: Columbia University Press, 1965.

An exploration of the character of value-added taxation, describing its theoretical basis, its administration and its effects. Of particular interest:

- Ch. 1 — An introduction to the concept of the tax on value added.
- Ch. 4 — The theoretical justification of the tax on value added.
- Ch. 5 — The definition and nature of the base for the tax on value added.
- Ch. 6 — The administration of the tax on value added.
- Ch. 7 — Some observations on the incidence and effects of the tax on value added.
- Ch. 8 — Summary and conclusions.
- App. A. — The potential yield of the tax on value added.
- App. B. — Equivalent nominal and effective rates.

853. SURREY, STANLEY S.

"Value added tax: the case against". *Harvard Business Review*, 48(6): 86-94, Nov./Dec. 1970.

Argues against the adoption of any type of national sales tax, and feels that in any case, a retail sales tax is preferable to the VAT.

854. TAIT, ALAN A.

"Calculating the value-added tax". In A.J. Robinson and James Cutt, eds., *Public finance in Canada: selected readings*. 2d ed. Toronto: Methuen, 1973. Ch. 4, no. 35.

An analysis of the method for calculating the value-added tax.

855. — — — — .

Value-added tax. London: McGraw-Hill, 1972.

A description of the VAT, covering tax rates and exemptions, administrative problems and substitution effects. Also a discussion of the experience of the EEC countries. Table of contents reads as follows:

- Ch. 1 — Calculating the value added tax.
- Ch. 2 — The EEC choice of value added tax.
- Ch. 3 — The tax base.
- Ch. 4 — The value added tax and agriculture.
- Ch. 5 — The choice of rates.
- Ch. 6 — The VAT replacing sales taxes: effects on prices, income distribution, investment, efficiency, and the balance of payments.
- Ch. 7 — The value added tax replacing profits tax: effects on prices, investment, efficiency, and the balance of payments.
- Ch. 8 — The value added tax replacing other taxes: excises, the selective employment tax, income tax, and social security.
- Ch. 9 — Administration, statistical information, evasion, fiscal policy and regional policy.
- Ch. 10 — The EEC experience of the value added tax.

856. TAN, AUGUSTINE H.

"Differential tariffs, negative value-added and the theory of effective protection". *American Economic Review*, 60(1): 107-116, Mar. 1970.

Review. ----. "Fixed coefficients and the theory of effective protection in general equilibrium". *Malayan Economic Review*, 15(2): 1-6, Oct. 1970.

Extension. ----. "More on the interpretation of negative value-added in effective tariff rate calculations". *Malayan Economic Review*, 15(1): 10-16, Apr. 1970.

Examines the implications for effective protection theory of allowing variable factor proportions and general equilibrium repercussions.

857. — — — — .

"Fixed coefficients and the theory of effective protection in general equilibrium". *Malayan Economic Review*, 15(2): 1-6, Oct. 1970.

In "Differential tariffs, negative value-added and the theory of effective protection" (*American Economic Review*, 60(1): 107-116, Mar. 1970), the author had argued that the roots of effective protection theory were embedded in the partial equilibrium, and that the theory breaks down once material-factor substitution is admitted.

In "Effective protective rates in the general equilibrium model: a geometric note" (*Oxford Economic Papers*, 21(2): 135-141, July 1969), W. Corden demonstrated how the theory might be put into a general equilibrium framework with resource and balance of payments constraints, relaxing the assumption of zero substitution between domestic factors of production and imported inputs, while allowing free substitution among domestic factors.

In this paper, an explicit model is presented in which the factor-price and resource allocative implications arising from differential effective protection are worked out. The Corden proposition is vindicated. Moreover, contrary to the findings of R. Ruffin ("Tariffs, intermediate goods and domestic protection". *American Economic Review*, 59(3): 261-269, June 1969), it is shown that the usage of imported material by the export sector does not invalidate the resource allocative predictability of effective rate rankings.

858. — — — — .

"Immiserizing tariff-induced capital accumulation and technical change". *Malayan Economic Review*, 13(2): 1-7, Oct. 1968.

In algebraic terms, shows how improved efficiency in the protected industry, or accumulation of the factor used intensively in that industry, will reduce a country's real income over a range set by the degree of protection.

859. — — — — .

"More on the interpretation of negative value-added in effective tariff rate calculations". *Malayan Economic Review*, 15(1): 10-16, Apr. 1970.

An extension of his "Differential tariffs, negative value-added and the theory of effective protection" (*American Economic Review*, 60(1): 107-116, Mar. 1970). Here, the analysis is refined to deal with (1) tariff redundancy, (2) a tariff on material inputs, (3) nonconstant returns to scale, (4) monopoly, (5) factor-market distortions and (6) learning effects.

860. — — — — .

"Optimal trade policies and non-economic objectives in models involving imported materials, inter-industry flows, and non-traded goods". *Review of Economic Studies*, 38/1(113): 105-111, Jan. 1971.

An extension of "Optimal intervention to achieve non-economic objectives" (*Review of Economic Studies*, 36/1(105): 27-38, Jan. 1969) by J. Bhagwati and T. Srinivasan. Considers three alternative models which allow for interindustry linkages, the use of imported intermediate goods and non-trade goods.

861. TAUBMAN, PAUL.

"Ad valorem and specific taxes on prices: reply". *Quarterly Journal of Economics*, 81(1): 160-161, Feb. 1967.

A reply to the comments of A. Vandermeulen ("The effects of ad valorem and specific taxes on prices: comment". *Quarterly Journal of Economics*, 81(1): 158-160, Feb. 1967) on his "The effects of ad valorem and specific taxes on prices" (*Quarterly Journal of Economics*, 79(4): 649-657, Nov. 1965).

862. — — — — .

"The effects of ad valorem and specific taxes on prices". *Quarterly Journal of Economics*, 79(4): 649-657, Nov. 1965.

Review. Vandermeulen, Alice J. "The effects of ad valorem and specific taxes on prices: comment". *Quarterly Journal of Economics*, 81(1): 158-160, Feb. 1967.

Demonstrates that for specific taxes, the retail form of tax avoids pyramiding of burden only when retailers cannot substitute something for the manufacturer's product. Goes on to demonstrate the degree of shifting in a profit-maximizing model when a constant elasticity of demand rather than a constant demand slope is used. Also demonstrates that a specific tax always causes a higher price than an equivalent ad valorem tax under percentage mark-up pricing.

863. TAUSSIG, F.W.

International trade. New York: Macmillan, 1927.

The effects of revenue and protective taxes on imports are examined in Ch. 13, "Duties on imports and the barter terms of trade".

864. — — — — .

Libre échange, tarif douanier et réciprocité. Traduit de l'anglais par Louis Suret. Paris, Marcel Giard, 1924. VI, 322 p.

Série d'articles portant tous sur ces trois sujets, et allant de la théorie générale aux écrits historiques et politiques.

- A lire: Chapitre 1, La position actuelle de la doctrine du libre échange.
 Chapitre 5, Comment encourager le commerce extérieur (primes, tarifs spéciaux, etc.).
 Chapitre 7, Coût de production et tarif douanier.

865. — — — — .

Some aspects of the tariff question: an examination of the development of American industries under protection. 3d ed. Cambridge, Mass.: Harvard University Press, 1931.

An analysis of the benefits and disadvantages of free trade and protection, using data on certain U.S. industries. Of particular interest:

- Ch. 1 — Duties, imports, prices.
 Ch. 2 — Protection to young industries.
 Ch. 3 — The tariff and wages; the principle of comparative advantages.

866. TEW, BRIAN.

"The use of restrictions to suppress external deficits". *Manchester School of Economic and Social Studies*, 28(3): 243-261, Sept. 1960.

Considers the case of a country with a balance of payments deficit. Addresses the following three issues: whether price or quantitative restrictions are preferable; whether restrictions should be discriminatory or nondiscriminatory; and in what circumstances a restriction should be used to suppress an external deficit.

867. THRELLFELL, R.L.

"The relative merits of tariffs and subsidies as methods of protection". *South African Journal of Economics*, 14(2): 117-131, June 1946.

Reviews. Browne, G.W. "A note on tariffs and subsidies". *South African Journal of Economics*, 14(3): 224-225, Sept. 1946.

Graaf, J. de V. "A note on the relative merits of tariffs and subsidies". *South African Journal of Economics*, 15(2): 149-150, June 1947.

Considers whether or not the payment in money of state subsidies is preferable to the imposition of a customs tariff as a means of giving protection to home producers from foreign competition.

TILL, LADISLAV.

"Tariff averaging in international comparisons".

Co-author. See citation under J. Tumlrir.

868. TINBERGEN, JAN.

"Customs unions: influence of their size on their effect". *Zeitschrift für de Gesamte Staatswissenschaft*, 113(3): 404-414, 1957. Also in his *Selected papers*, ed. by L.H. Klaassen, L.M. Koyck and H.J. Witteveen. Amsterdam: North Holland, 1959. Sec. II, pp. 152-164.

Focuses on how the effects of customs unions change with an increasing number of members, and on how these effects are distributed amongst members and non-members.

869. — — — — .

International economic cooperation. Amsterdam: Elsevier, 1945.

Chapters 2, 6 and 8 compare the benefits of free trade and protection, and evaluate the prospects for success of various trade strategies.

Appendix 1, "Professor Graham's case for protection", is a review of "Some aspects of protection further considered" (*Quarterly Journal of Economics*, 37(2): 199-227, Feb. 1923) by F. Graham.

870. — — — — .

"On the theory of economic integration". *Les Cahiers de Bruges*, 4: 292-303, 1952. Also in his *Selected papers*, ed. by L.H. Klaassen, L.M. Koyck and H.J. Witteveen. Amsterdam: North Holland, 1959. Sec. II, pp. 138-151.

An exploration of the conditions necessary to achieve maximum welfare within a

union. Assumes that integration passes through three stages: (1) without capital and population transfers; (2) with only capital transfers permitted; and (3) with both capital and population transfers permitted. Concludes by attempting to ascertain whether the removal of all import restrictions is desirable.

— — — — .

Selected papers, ed. by L.H. Klaassen, L.M. Koyck and H.J. Witteveen. Amsterdam: North Holland, 1959.

A collection of Tinbergen's essays. The following studies, described separately, are of particular interest:

Sec. II, pp. 112-123 — The equalization of factor prices between free-trade areas.

Sec. II, pp. 138-151 — On the theory of economic integration.

Sec. II, pp. 152-164 — Customs unions: influence of their size on their effect.

871. — — — — .

Shaping the world economy: suggestions for an international economic policy. New York: Twentieth Century Fund, 1962.

Part I discusses international economic problems and Part II makes recommendations for the alleviation of these problems. Of particular interest:

Part I, Ch. 3 — The crusade against protection.
— (The pros and cons of free trade and protection and the reasons for the present swing toward protection).

Part II, Ch. 8 — Myopia and farsightedness.
— (Recommends the simplification of the GATT rate structure, that internal taxes on products be brought under GATT jurisdiction, that some infant industry protection be encouraged in less developed countries, and general freer trade).

App. VII — Tariff reductions and their consequences.

872. — — — — .

"The equalization of factor prices between free-trade areas". In his *Selected papers*, ed. by L.H. Klaassen, L.M. Koyck and H.J. Witteveen. Amsterdam: North Holland, 1959. Sec. II, pp. 112-123.

An extension of "International trade and the equalization of factor prices" (*Economic Journal*, 58(230): 163-184, June 1948) by P. Samuelson. Provides mathematical proof of his statement for a number of possible constellations and discusses possible complications and the limits of its applicability.

873. TIXIER, G. et WEST, G.

Droit fiscal. Paris, Librairie Générale de Droit et de Jurisprudence, 1976. XVIII, 517 p.

Traité de droit destiné aux universitaires. La première partie ne traite que du droit en théorie. La seconde porte sur les impôts français.

A lire: p. 112-123, sur les impôts, sur la dépense.

874. TOBIN, JAMES.

"Taxes, saving and inflation". *American Economic Review*, 39(6): 1223-1232, Dec. 1949.

Evaluates the advisability of combating inflation by replacing the income tax with a tax on consumption.

875. TOVIAS, A.

"Customs unions and free-trade areas under GATT: a comment". *Journal of World Trade Law*, 7(5): 602, Sept./Oct. 1973.

A critique of "Customs unions and free-trade areas under GATT: a reappraisal" (*Journal of World Trade Law*, 6(4): 391-404, July/Aug. 1972) by F. Haight.

876. TOWER, EDWARD.

"Commercial policy under fixed and flexible exchange rates". *Quarterly Journal of Economics*, 87(3): 436-454, Aug. 1973.

An investigation of the effects of various mixes of monetary and fiscal policy. Section I is an analysis of the effects of commercial policy when full employment and the balance of payments are maintained by exchange rate adjustment combined with either flexible prices or stabilization policy. The rest of the paper draws on some of these results to provide a basic analysis of the effects of commercial policy under fixed and flexible exchanges. Using simple Keynesian models, it considers the effects of both tariffs and quotas for four alternative assumptions about the disposal of the revenue from protection. The results pertaining to flexible rates are also solutions to the mathematically equivalent question of the impact on domestic output and the price level of currency depreciation accompanied by just enough trade liberalization to maintain equilibrium in the balance of trade.

877. — — — — .

"The maximum revenue tariff". *Malayan Economic Review*, 20(2): 33-37, Oct. 1975; 21(1): 104-111, Apr. 1976.

Builds on the work of T. Bertrand ("Optimal tariff policy designed for governmental gain". *Canadian Journal of Economics*, 6(2): 257-260; May 1973) and H. Johnson ("Optimum welfare and maximum revenue tariffs". *Review of Economic Studies*, 19/1(48): 28-37, 1950-51) to provide a general geometric derivation of the formula for a maximum revenue tariff for a government which spends the tariff revenue. Also shows that the same formula applies when the tariff revenue is redistributed to the private sector, provided that the parameters of the formula are properly interpreted.

878. TRAVIS, WILLIAM P.

"A critical rehabilitation of effective protection theory". In Herbert G. Grubel and Harry G. Johnson, eds., *Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970*. Geneva, Switzerland: GATT, 1971. Ch. 12.

Attempts to resolve some difficulties in effective protection theory by presenting a concept of minimum-prohibitive duties.

879. — — — — .

"Production, trade, and protection where there are many commodities and two factors". *American Economic Review*, 62(1): 87-106, Mar. 1972.

The effects of tariffs on trade and production in a two-factor, multiproduct situation under general equilibrium. The discussion is centered around the phrase "equilibrium/minimum-prohibitive duties" which are defined as those tariffs which just equate foreign and domestic costs in both countries.

880. — — — — .

The theory of trade and protection. Cambridge, Mass.: Harvard University Press, 1964.

A theoretical extension of the Heckscher-Ohlin theory of trade. Of particular interest:

- Ch. 1 — The equalization region.
- Ch. 2 — Free trade and specialization.
- Ch. 3 — Relative factor endowments and American foreign trade.
- Ch. 4 — Protection and the structure of production and trade.
- Ch. 7 — Protection and the spread of economic development.

881. TREMBLAY, RODRIGUE.

La science économique. Montréal, La Librairie des presses de l'Université de Montréal, 1968. 242 p.

L'auteur s'attarde surtout à la compréhension des problèmes macro-économiques fondamentaux que rencontre toute société moderne. A retenir particulièrement:

n° 48: Tarifs et contingentements (p. 210).

882. — — — — .

La théorie du commerce international. Montréal. Librairie des presses de l'Université de Montréal, 1969. 363 p.

Livre théorique sur la politique tarifaire: effets spécifiques, représailles tarifaires, etc. . . .; sur les arguments pour l'imposition d'un tarif ainsi que sur la théorie de l'intégration économique: union douanière, les aspects dynamiques de la formation d'une union douanière.

883. TROTABAS, LOUIS et COTTERET, J.M.

Droit fiscal. Deuxième édition. Paris, Dalloz, 1975. 474 p.

Traité de droit destiné aux universitaires, divisé en deux parties: l'une théorique, l'autre pratique.

A lire: p. 5-18, sur la notion d'impôt.

p. 142-153, sur la fiscalité des pays anglo-saxons.

884. TROTABAS, LOUIS.

Finances publiques. Coll. des Précis Dalloz. Paris, Librairie Dalloz, 1964. 887 p.

Exposé et analyse des règles fondamentales, des organes et des procédures qui permettent aux collectivités publiques de remplir toutes leurs attributions par des moyens financiers. A consulter spécialement:

— Première partie: Chapitre III: n° 2 d): La structure générale du système fiscal: impôt direct et impôt indirect.

TSUKAHARA, T., JR.

"On substitution and the effective rate of protection".

Co-author. See citation under D. Humphrey.

885. TUCKER, RUFUS S.

"Distribution of tax burdens in 1948". *National Tax Journal*, 4(3): 269-285, Sept. 1951.

Review. Musgrave, Richard A., and L. Frane. "Further consideration of the distribution of the tax burden: rejoinder to Dr. Tucker". *National Tax Journal*, 5(1): 15-35, Mar. 1952.

Extension. Colm, Gerhard, and Haskell P. Wald. "Further consideration of the distribution of the tax burden: some comments on tax burden comparisons". *National Tax Journal*, 5(1): 1-14, Mar. 1952.

A critique of "Distribution of tax payments by income groups: a case study for 1948" (*National Tax Journal*, 4(1): 1-53, Mar. 1951) by R. Musgrave, J. Carroll, L. Cook and L. Frane.

886. — — — — .

"Further consideration of the distribution of the tax burden: rebuttal". *National Tax Journal*, 5(1): 36-38, Mar. 1952.

Review. Musgrave, Richard A., and L. Frane. "Further consideration of the distribution of the tax burden: concluding note". *National Tax Journal*, 5(1): 39, Mar. 1952.

A rejoinder to the reply of R. Musgrave and L. Frane ("Further consideration of the distribution of the tax burden: rejoinder to Dr. Tucker". *National Tax Journal*, 5(1): 15-35, Mar. 1952) to his comments ("Distribution of tax burdens in 1948". *National Tax Journal*, 4(3): 269-285, Sept. 1951) on an earlier article by R. Musgrave, J. Carroll, L. Cook and L. Frane ("Distribution of tax payments by income groups: a case study for 1948". *National Tax Journal*, 4(1): 1-53, Mar. 1951).

887. TUMLIR, JAN, and LADISLAV TILL.

"Tariff averaging in international comparisons". In Herbert G. Grubel and Harry G. Johnson, eds., *Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970*. Geneva, Switzerland: GATT, 1971. Ch. 8.

An assessment of the utility of various averaging formulas.

888. TURCOTTE, GEORGE M.

Protection excessive, dans L'action économique des jeunes. Vol. 1, 1934-1935. pp. 30-31.

THE PURE THEORY OF INDIRECT TAXATION/THÉORIE PURE DES IMPÔTS INDIRECTS

L'auteur nous donne un aperçu de ce qu'est la protection douanière et nous montre les conséquences internes et externes d'une protection douanière excessive (court article).

889. VACCARA, BEATRICE N.

Employment and output in protected manufacturing industries. Washington: Brookings Institution, 1960.

An evaluation of the long and short-run effects of reductions in tariffs or import quotas on U.S. manufacturing industries.

VANDENDORPE, ADOLF.

"Excise taxes and the gains from trade".

Co-author. See citation under A. Friedlaender.

890. VANDERMUELEN, ALICE J.

"The effects of ad valorem and specific taxes on prices: comment". *Quarterly Journal of Economics*, 81(1): 158-160, Feb. 1967.

Review. Taubman, Paul. "Ad valorem and specific taxes on prices: reply". *Quarterly Journal of Economics*, 81(1): 160-161, Feb. 1967.

A critique of "The effects of ad valorem and specific taxes on prices" (*Quarterly Journal of Economics*, 79(4): 649-657, Nov. 1965) by P. Taubman.

891. VANEK, JAROSLAV, and TRENT J. BERTRAND.

"Effective protection and resource allocation". In Willy Sellekaerts, ed., *International trade and finance: essays in honor of Jan Tinbergen*. Toronto: Macmillan, 1974. Ch. 12.

Evaluates the theory of effective protection in terms of the study of the effects of tariff systems on resource allocation.

892. VANEK, JAROSLAV.

General equilibrium of international discrimination: the case of customs unions. Cambridge: Harvard University Press, 1965.

Studies the effects of discriminatory trading arrangements — customs unions particularly — on the general equilibrium of the world economy. Of particular interest:

- Ch. 1 — The groundwork of this study.
- Ch. 2 — Customs unions among countries with dissimilar structures.
- Ch. 3 — Trade effects of customs unions: similar economies.
- Ch. 4 — Global gains from restricted trade in a two-country world.
- Ch. 5 — The gains from trade of the union and individual countries.
- Ch. 6 — Customs unions and world income.
- Ch. 7 — The compensating common tariff and the welfare effects of customs unions.

893. — — — — .

International trade: theory and economic policy. Homewood, Ill.: Richard D. Irwin, 1962.

A text for university students. Chapter 16, "Theory of direct trade policy", and Ch. 18, "Theory of customs unions", are of particular interest.

894. — — — — .

"Tariffs, economic welfare and development potential". *Economic Journal*, 81(324): 904-913, Dec. 1971.

An analysis of the optimal tariffs for generating investment funds and maximizing intertemporal utility.

— — — — .

"The theory of tariffs, taxes and subsidies: some aspects of the second best".

Co-author. See citation under T. Bertrand.

895. — — — — .

"Unilateral trade liberalization and global world income". *Quarterly Journal of Economics*, 78(1): 139-147, Feb. 1964.

An extension of the work of J. Meade (Ch. 31 of *Trade and welfare*. London: Oxford University Press, 1955) and S. Ozga ("An essay in the theory of tariffs". *Journal of Political Economy*, 63(6): 489-499, Dec. 1955).

VESSILIER, ELIZABETH.

Fiscalité et espace économique.

Co-auteur. Voir citation sous Pierre Fontaneau.

VIATTE, G.

Les rouages de l'économie internationale.

Co-auteur. Voir citation sous A. Kerever.

896. VICAS, ALEX G., and ANTOL DEUTSCH.

"The paradox of employment creation through import subsidies". *Economic Journal*, 74(293): 228-230, Mar. 1964.

After assuming profit-maximizing monopolistic behaviour in the theory of international trade, the authors propose a tax subsidy device to correct a situation in which unemployed and misallocated resources are responsible for a gap between potential and realized gross national product.

897. VILLARD, OSWALD G.

Free trade — free world. New York: Robert Schalkenbach Foundation, 1947.

Less an argument for free trade, than a denunciation of the tariff. Among other things, the author looks at international trade organizations, free trade with Canada, and tariffs and the consumer.

898. VILLEY, DANIEL.

Petite histoire des grandes doctrines économiques. Paris, Presses Universitaires de France, 1946. 236 p.

Etude sur l'histoire de la pensée économique des origines à 1758 (1^{ère} partie), de 1758 à 1871 (2^{ème} partie) et finalement de 1871 à nos jours (troisième partie). A consulter spécialement:

— Deuxième partie: Chapitre VII:

La réaction nationale: List et Carey (p. 157) (auteurs ayant eus une influence profonde sur le protectionnisme).

VIND, KARL.

"Tariffs and trade in general equilibrium".

Co-author. See citation under B. Sodersten.

— — — — .

“Tariffs and trade in general equilibrium: reply”.

Co-author. See citation under B. Sodersten.

899. VINER, JACOB.

Dumping: a problem in international trade. Chicago: University of Chicago Press, 1923.

A study of dumping as a method of international competition, of its economic significance to the dumping country and to the country dumped on, and of measures, national and international, which have been adopted to restrain it.

900. — — — — .

International trade and economic development. Oxford: Clarendon, 1953.

A reprint of his lectures delivered at the National University of Brazil in July and August of 1950. Of particular interest:

- Ch. 1 — The classical theory of international trade and present-day problems.
- Ch. 2 — Recent trends in the theory of the mechanism of international trade.
- Ch. 3 — Gains from foreign trade.
- Ch. 4 — Interrelations between monetary and fiscal policy and commercial policy.
- Ch. 5 — The influence of national economic planning on commercial policy.
- Ch. 6 — The economics of development.

901. — — — — .

“Memoranda on commercial policy”. In his *International economics*. Glencoe, Ill.: Free Press, 1951. Ch. 11.

An essay on the then-current (1936) methods of measuring the height of tariffs.

902. — — — — .

Studies in the theory of international trade. New York: Harper, 1937.

Extension. Elliott, G.A. "Protective duties, tributes, and terms of trade". *Journal of Political Economy*, 45: 804-807, Dec. 1937.

Contains scattered references to the history of tariff theory.

903. — — — — .

"Taxation and changes in price levels". *Journal of Political Economy*, 31: 494-520, 1923. Also reprinted in his *The long view and the short: studies in economic theory and policy*. Glencoe, Ill.: Free Press, 1958. pp. 11-38.

Includes an evaluation of the relationship between fluctuating prices and the effects of excise taxes and specific and ad valorem tariffs. Some discussion of T. Gregory's treatment (In his *Tariffs: a study in method*. London: Charles Griffin, 1921. p. 120) of the connection between price levels and tariffs.

904. — — — — .

The customs union issue. New York: Carnegie Endowment for International Peace, 1950.

Reviews. Lipsey, Richard G. "The theory of customs unions: trade diversion and welfare". *Economica*, n.s., 24(93): 40-46, Feb. 1957.

Meade, James E. *The theory of customs unions*. Amsterdam: North Holland, 1955.

Analyses customs unions as a means of regulating international commercial relations. Of particular interest:

- Part II — The compatibility of customs unions with the most-favored-nation principle.
- Part III — Exemption from most-favored-nation obligations of preferential arrangements other than customs union.
- Part IV — The economics of customs unions.
- Part V — Political aspects of customs union.
- Part VI — The Havana Charter and customs union.
- Part VII — Prospects for customs unions.

905. — — — — .

"The most-favoured-national clause". In his *International economics*. Glencoe, Ill.: Free Press, 1951. Ch. 5.

A history and analysis of the benefits and disadvantages of the MFN clause.

906. — — — — .

“The tariff question and the economist”. In his *International economics*. Glencoe, Ill.: Free Press, 1951. Ch. 6.

Examines the different schools of thought on protection.

907. VISINE, FRANÇOIS.

La transmission des fluctuations économiques par le commerce extérieur. Centre d'études économiques. Paris, Librairie Armand Colin, 1953. 229 p.

Analyse du rôle du commerce extérieur en tant qu'agent de transmission des fluctuations économiques d'un pays à un autre pays. En d'autres mots l'auteur essaie de saisir l'interdépendance des fluctuations nationales par le jeu du commerce extérieur. Nous retenons plus spécialement:

— Deuxième partie: Chapitre VI (n° 2): Les tarifs douaniers, agents de transmission des fluctuations économiques (p. 97).

908. VON MERING, OTTO.

The shifting and incidence of taxation. Reprint. Port Washington, N.Y.: Kennikal, 1971.

A survey and extension of the economic theory. Of particular interest:

Ch. 1 — Introduction.

Ch. 2 — The search for a general solution.

Ch. 3 — The theory of tax shifting: monopoly.

Ch. 4 — The theory of tax shifting: pure competition.

Ch. 5 — The theory of tax shifting: further problems.

Ch. 6 — Absorption, capitalization, transformation and frictions.

Ch. 7 — Problems of general repercussions of taxation.

Ch. 11 — Taxes on trade and industry.

Ch. 16 — Concluding remarks on fiscal policy and the theory of the incidence of taxation.

909. WALD, HASKELL.

“A comparative analysis of three variations of sales taxes”. *American Economic Review*, 34(2): 280-302, June 1944.

A critical analysis of different methods of structuring sales taxes.

— — — — .

“Further consideration of the distribution of the tax burden: some comments on tax burden comparisons”.

Co-author. See citation under G. Colm.

910. — — — — .

“The classical indictment of indirect taxation”. *Quarterly Journal of Economics*, 59(4): 577-596, Aug. 1945.

Review. Henderson, A. “The case for indirect taxation”. *Economic Journal*, 58(232): 538-553, Dec. 1948.

An analysis of the excess burden theory of indirect taxation.

911. WALKER, DAVID.

“Taxation and economics: a comment”. *Public Finance*, 11(1): 98-100, 1956.

A review of “Direct versus indirect taxes: welfare implications” (*Public Finance*, 11(1): 95-98, 1956) by R. Goode.

912. — — — — .

“The direct-indirect tax problem: fifteen years of controversy”. *Public Finance*, 10(2): 153-177, 1955.

A survey of the state of the debate over direct versus indirect taxes and their relative burdens, and an assessment of the arguments and contributions offered by various economists.

913. WALL, DAVID.

“Opportunities for developing countries”. In Harry G. Johnson, ed., *Trade strategy for rich and poor nations*. London: Allen & Unwin, 1971. Part II.

Discusses a broad strategy for maintaining the momentum of trade liberalization in respect to trade preferences for developing countries.

914. WALTER, H.

“Non-tariff protection among industrial countries: some preliminary evidence”. *Economia Internazionale (Genova)*, 25(2): 335-354, May 1972.

Provides a preliminary survey of the overall pervasiveness of nontariff measures among the market-economy industrial nations (including Canada), and indicates some possible approaches to the problem of negotiation and liberalization.

915. WALTER, INGO.

“Nontariff barriers and free-trade area option”. *Banca Nazionale del Lavoro Quarterly Review*, 22(88): 16-45, Mar. 1969.

Investigates the relationship between the free trade area option and nontariff barriers, and the bearing of this relationship on international trade among industrial countries.

916. — — — — .

“Nontariff barriers and the export performance of developing economies”. *American Economic Review, Papers and Proceedings*, 61: 195-205, May 1971.

Focuses on the implications for the export performance and prospects of developing countries of nontariff measures applied by industrial countries, bearing on manufactures and semimanufactures.

917. — — — — .

“Non-tariff distortions and trade preferences for developing countries”, by Ingo Walter and Jae W. Chung. *Kyklos*, 24(4): 733-752, 1971.

Examines the interrelationship between the product distribution of generalized tariff-preference offers and the commodity profiles of nontariff distortions existing among preference-granting industrial countries. Concludes that the effect of generalized nondiscriminatory and nonreciprocal tariff preferences could be neutralized by existing nontariff barriers.

918. — — — — .

“The pattern of non-tariff obstacles to international market access”. *Weltwirtschaftliches Archiv.*, 108: 122-136, 1972.

Attempts to determine, with respect to manufactured and semimanufactured products, to what extent there are similarities or dissimilarities in the structure or pattern of nontariff barriers among market economy countries, and whether tariffs and nontariff barriers complement or substitute for one another within national protective systems.

WAN, H.Y., JR.

“Learning-by-doing and infant industry protection”.

Co-author. See citation under S. Clemhout.

919. WANG, N.T.

"Preferential schemes: a reappraisal". *Banca Nazionale del Lavoro Quarterly Review*, 80: 73-98, Mar. 1967.

Focuses on the lack of progress by developed countries in granting preferential tariffs on manufactures and semimanufactures from less developed countries. Briefly reviews articles by various economists, including H. Johnson ("The theory of tariff structure, with special reference to world trade and development". In H. Johnson and P. Kenen, *Trade and development: two lectures presented at the Graduate Institute of International Studies in Geneva*. (Etudes et Travaux de l'Institut Universitaire de Hautes Etudes Internationales, no. 4). Geneva: Librairie Droz, 1965), B. Balassa ("Tariff protection in industrial countries: an evaluation". *Journal of Political Economy*, 73(6): 573-594, Dec. 1965), and W. Corden ("The structure of a tariff system and the effective protective rate". *Journal of Political Economy*, 74(3): 221-237, June 1966).

920. WATERS, W.G.

"A note on transport costs and the choice of a tariff valuation base". *Journal of Political Economy*, 79(4): 926-928, July/Aug. 1971.

A comment on conclusions reached by H. Johnson in "A note on tariff valuation bases, economic efficiency and the effects of preferences" (*Journal of Political Economy*, 74(4): 401-402, Aug. 1966).

921. WAUGH, FREDERICK V.

"Excise taxes and economic stability". *Journal of Farm Economics*, 30(3): 339-410, Aug. 1948.

Examines some of the general principles determining the adjustments in prices, incomes and expenditures that could be expected as a result of a tax or tax-subsidy program. Concludes an excise on certain foods would reduce the cost of living index.

922. WAVERMAN, L.

"The preventative tariff and the dual in linear programming". *American Economic Review*, 62(4): 620-629, Sept. 1972. Also reprinted in pamphlet form (Reprint Series no. 50) by the Institute for the Quantitative Analysis of Social and Economic Policy, University of Toronto, n.d.

An argument for an analysis of possible differential tariffs. Takes into account the dispersion of supplies and markets for a good, wherein the transportation costs are an important factor in the final price.

923. WEBB, URSULA K.

"Taxation and production: the Wicksell analysis". *Review of Economic Studies*, 2: 18-30, 1934-1935.

An examination of the utility of using Wicksell's "tax incidence" approach (In his *Finanztheoretische Untersuchungen*, 1896) to study the general effects on production of individual taxes or systems of taxes.

924. WEHRWEIN, CARL F.

"Taxes and the consumer". *American Economic Review*, 28(1): 92-99, Mar. 1938.

Reviews. Ellis, Paul. "Note on 'Taxes and the consumer — a gestalt analysis'". *American Economic Review*, 29: 800, Dec. 1939.

Leavitt, J.A. "Note on 'Taxes and the consumer' ". *American Economic Review*, 28(2): 319-320, June 1938.

Somers, Harold M. "Note on 'Taxes and the consumer' ". *American Economic Review*, 28(4): 736-737, Dec. 1938.

An analysis of the data supporting the conclusion that the burden of all taxes is eventually shifted to the consumer.

925. WEINROBE, MAURICE D.

"Discussion". *National Tax Association, Proceedings, 1971*, pp. 301-305.

A critique of "Incidence and price effects of value-added taxes" (*National Tax Association, Proceedings, 1971*, pp. 265-279) by A. Friedlaender.

926. WELINDER, CARSTEN.

"Direct versus indirect taxation". *Skandinaviska Banken Quarterly Review*, 33: 62-67, July 1952.

A general evaluation of the merits of direct and indirect taxes from the Swedish point of view.

927. WELLISZ, STANISLAW.

"On external diseconomies and the government-assisted invisible hand". *Economica*, n.s., 31(124): 345-362, Nov. 1964.

Review. Davis, Otto A., and Andrew B. Whinston. "On externalities, information, and the government-assisted invisible hand". *Economica*, n.s., 33(131): 303-318, Aug. 1966.

A comparison of the efficiency of specific judicial and administrative intervention versus trust in the market mechanism, in dealing with external diseconomies.

928. WELLS, DAVID A.

"Tariff for revenue: what it really means". *Forum*, 14: 51-66, Sept. 1892.

Discusses the origin, purposes and limitations of the right of taxation.

929. WELLS, PAUL J.

"A general equilibrium analysis of excise taxes". *American Economic Review*, 45(3): 345-359, June 1955.

Review. Johnson, Harry G. "General equilibrium analysis of excise taxes: comment". *American Economic Review*, 46(1): 151-156, Mar. 1956.

Presents a theory of incidence of both the burdens and benefits that an excise tax exerts in a two-person, two-factor, two-commodity perfectly competitive world.

930. — — — — .

"A reply to Mr. Davidson". *Public Finance*, 16(2): 209, 1961.

A reply to the comments of P. Davidson ("Wells on excise tax incidence in an imperfectly competitive economy". *Public Finance*, 16(2): 201-208, 1961) on his "Excise tax incidence in an imperfectly competitive economy" (*Public Finance*, 14(3-4): 203-216, 1959).

931. — — — — .

A theoretical analysis of excise tax incidence. Unpublished Ph.D. dissertation. Stanford University, 1958.

Develops a theory of excise tax incidence in perfectly and imperfectly competitive economies.

932. — — — — .

"Excise tax incidence in an imperfectly competitive economy". *Public Finance*, 14(3-4): 203-216, 1959.

Review. Davidson, Paul. "Wells on excise tax incidence in an imperfectly competitive economy". *Public Finance*, 16(2): 201-208, 1961.

An aggregate analysis of excise tax incidence in an imperfectly competitive, closed economy. Develops a theoretical model, applies it and concludes that the greater the monopoly power of a given group relative to the rest of the economy, the less its real income will suffer from an excise tax; the greater the monopoly power of all groups in the economy, the greater the inflation the excise tax will engender.

WELLS, S.J.

Studies in trade liberalization: problems and prospects for the industrial countries.

Co-author. See citation under B. Balassa.

933. WEMELSFELDER, J.

“A rehabilitation of export subsidies”. *American Economic Review*, 46(5): 880-893, Dec. 1956.

A comparison of the utility of a variety of trade policies: free trade, flat import duties on all imports, flat import duties on all imports combined with flat export subsidies on all exports, varied import duties plus flat export subsidies and varied import duties plus varied export subsidies.

934. WESTSTRATE, C.

“The economic and political implications of a customs union”. *Quarterly Journal of Economics*, 62(3): 362, May 1948.

Demonstrates what a customs union implies for the economic and general policy of its members.

935. WEXLER, IMANUEL.

“Trade creation and trade diversion: a geometrical note”. *Southern Economic Journal*, 26(4): 316-319, Apr. 1960.

A redefinition of trade creation and trade diversion. Points out how the terms are misleading when identifying the actual shifts to which a particular customs union gives rise.

WHALLEY, JOHN.

“General equilibrium with taxes: a computational procedure and an existence proof”.

Co-author. See citation under J. Shoven.

936. WHARTON, JOSEPH.

“National self-protection”. *Atlantic Monthly*, 36(215): 298-315, Sept. 1875.

An early defence of commercial protectionism.

937. WHEATCROFT, G.S.

"Some administrative problems of an added value tax". *British Tax Review*, pp. 348-358, Sept./Oct., 1963.

Discusses some administrative problems which could arise in the U.K. in the event of a substantial transfer from purchase, income and profits taxes on businesses to a general added value tax of 10%.

Part I outlines a suggested method of administering the tax, Part II considers the types of enterprises, goods and services which would be excluded from the tax, and Part III discusses the transitional provisions necessary at the initial stage of imposition.

WHINSTON, ANDREW B.

"On externalities, information, and the government-assisted invisible hand".

Co-author. See citation under O. Davis.

938. WHITTLESEY, C.R.

"Excise taxes as a substitute for tariffs". *American Economic Review*, 27(4): 667-679, Dec. 1937.

Uses U.S. data to compare the protective effects of tariffs and excise taxes.

939. WICKSELL, KNUT.

"Taxation in a monopoly case". In Richard A. Musgrave and Carl S. Shoup, *Readings in the economics of taxation*. Homewood, Ill.: R.D. Irwin, 1959. Ch. 16.

Examines the effect on price determination of a tax imposed at a fixed rate per unit of output.

940. WILCZYNSKI, J.

"Dumping and central planning". *Journal of Political Economy*, 74(3): 250-264, June 1966.

Looks at the phenomenon of dumping by communist countries outside the communist block. Looks at conditions which prompt centrally-planned economies to pursue dumping in the market economies. Follows with an attempt to assess the effects.

941. WILKINSON, BRUCE W.

"Effective protection: some empirical issues". In Herbert G. Grubel and Harry G. Johnson, eds., *Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970*. Geneva, Switzerland: GATT, 1971. Ch. 9.

From the Canadian point of view, assesses the methods by which effective protective rates have been computed, demonstrates how a number of previously unconsidered aspects of government subsidy policy may be introduced into the calculations, and assesses the possibilities of domestic policy makers using the theory to reduce international trade barriers.

942. WILLIAMS, JAMES R.

"Customs unions: a criterion for welfare gains in the general case". *Manchester School of Economic and Social Studies*, 40(4): 385-396, Dec. 1972.

Examines the case of customs unions with large numbers of commodities and nations, using Samuelson's index number of approach. Tries to determine whether or not the union will increase or decrease welfare.

943. — — — — .

Customs unions: an index number approach. Hamilton, Ont.: McMaster University, Department of Economics, 1972.

Uses Samuelson's index number approach to formulate a theory of customs unions under general equilibrium conditions with large numbers of commodities and nations.

944. — — — — .

Effects of a customs union on the welfare of a joining nation. Hamilton, Ont.: McMaster University, Department of Economics, 1970. Reprinted under the same title in the *Canadian Journal of Economics*, 5(1): 131-137, Feb. 1972.

Attempts to determine the percentage difference in relative costs and the ad valorem tariff rates in all nations which are necessary in the following situations: for trade creation; trade diversion of the type which improves the lot of joining nations; and trade diversion of the type which worsens the situation of a joining nation. Extension of R. Lipsey's work in *The theory of customs unions: a general equilibrium analysis* (London: Weidenfeld & Nicolson, 1970).

945. — — — — .

Intermediate goods and the theory of protection: a linear model. Hamilton, Ont.: McMaster University, Department of Economics, 1970.

Provides a general equilibrium version of the theory of effective protection which, at the same time is firmly embedded in an interindustry framework based on a linear programming format.

946. — — — — .

Protection and the gains from trade. Hamilton, Ont.: McMaster University, Department of Economics, 1970.

Presents a modified version of Lars Werin's method of measuring the gains from trade and provides a general equilibrium interpretation of his method of measurement. Then uses a variation of this method to prove an extension of P. Samuelson's theorem on the gains from trade ("The gains from international trade". *Canadian Journal of Economics and Political Science*, 5(2): 195-205, May 1939). Also comments on empirical problems encountered in applying the model.

WILLIAMSON, JOHN.

"Consumption taxes and compensatory finance".

Co-author. See citation under A. Peacock.

947. — — — — .

"The impact of customs unions on trade in manufactures", by John Williamson and Anthony Bottrill. *Oxford Economic Papers*, n.s., 23(3): 323-351, Nov. 1971.

An analysis of the effects of the EEC and the EFTA on trade flows.

WILSON, T.A.

"Tax policy options for increasing employment without inflation".

Co-author. See citation under G. Jump.

948. — — — — .

Taxes and inflation. (Reprint Series no. 59). Toronto: University of Toronto, Institute for the Quantitative Analysis of Social and Economic Policy, n.d. Also reprinted in the *Report of Proceedings of the 24th Tax Conference*, Nov. 1972.

On the effects of taxes on inflation.

WINCH, DAVID M.

“Mishan on the gains from trade: comment”.

Co-author. See citation under M. Krauss.

949. WINSLOW, E.M.

“Administrative protectionism: a problem in commercial policy”. In *Explorations in economics: notes and essays in honor of F. W. Taussig*. Freeport, N.Y.: Books for Libraries, 1967. Ch. 17.

A history of the international recognition of this problem and a survey of the results to date.

950. WISE, E.C.

“A reply to Professor Robbins”. *Political Quarterly*, 2(3): 411-416, July/Sept. 1931.

A reply to the comments of L. Robbins (“The economics of import boards”. *Political Quarterly*, 2(2): 204-223, Apr./June 1931) on his “An alternative to tariffs” (*Political Quarterly*, 2(2): 186-203, Apr./June 1931).

951. WISE, J.

“The effect of specific excise taxes on the output of the individual multiproduct firm”. *Review of Economic Studies*, 29/4(81): 324-326, Oct. 1962.

Widens the conditions under which the effect of a positive, specific tax of arbitrary magnitude can be proved.

952. WOLFF, PIERRE.

L'économie contemporaine. Paris, Fernand Nathan, 1962. 533 p.

Analyse pratique des différents aspects de l'économie: la technique, le commerce et la gestion. Effort de l'auteur pour comprendre les enchevêtrements des causes et leur rapport avec les effets. A consulter: Quatrième partie: Chapitre III: Finances, fisc douanes (p. 450).

WONNACOTT, RONALD J.

Studies in trade liberalization: problems and prospects for the industrial countries.

Co-author. See citation under B. Balassa.

953. WOOD, G. DONALD, JR.

“‘Price’ vs. ‘tariff’ elasticities in international trade: comment”. *American Economic Review*, 59(1): 198-200, Mar. 1969.

Review. Kreinin, Mordechai E. “‘Price’ vs. ‘tariff’ elasticities in international trade: reply”. *American Economic Review*, 59(1): 200, Mar. 1969.

A critique of “Price vs. tariff elasticities in international trade — a suggested reconciliation” (*American Economic Review*, 57(4): 891-894, Sept. 1967) by M. Kreinin.

954. — — — — .

“Substitution and supply elasticities in calculating the effective protective rate: comment”. *Quarterly Journal of Economics*, 84(1): 154-157, Feb. 1970.

Review. Leith, J. Clark. “Substitution and supply elasticities in calculating the effective protective rate: reply”. *Quarterly Journal of Economics*, 84(1): 158-160, Feb. 1970.

A critique of “Substitution and supply elasticity in calculating the effective protective rate” (*Quarterly Journal of Economics*, 82(4): 588-601, Nov. 1968) by J. Leith.

955. WOOSTER, HARVEY A.

“The tariff and the ultimate consumer”. *American Economic Review*, 6(1): 26-39, Mar. 1916.

Review. Emery, Henry C. “Note in rejoinder”. *American Economic Review*, 6(1): 39-41, Mar. 1916.

A critique of “The tariff and the ultimate consumer” (*American Economic Review*, 5(3): 534-553, Sept. 1915) by H. Emery.

956. WORCESTER, DEAN A.

“A note on ‘The postwar literature on externalities: an interpretive essay’ ”. *Journal of Economic Literature*, 10(1): 57-59, Mar. 1972.

Review. Mishan, E. J. “E. J. Mishan: a reply to Professor Worcester”. *Journal of Economic Literature*, 10(1): 59-62, Mar. 1972.

A critique of “The postwar literature on externalities: an interpretive essay” (*Journal of Economic Literature*, 9(1): 1-28, Mar. 1971) by E. Mishan.

957. YADOV, GOPAL J.

"A note on the equivalence of tariffs and quotas". *Canadian Journal of Economics*, 1(1): 105-110, Feb. 1968.

A critique of J. Bhagwati's "On the equivalence of tariffs and quotas" (In his *Trade, tariffs and growth: essays in international economics*. Cambridge, Mass.: MIT Press, 1969. Ch. 9).

958. YEAGER, LELAND B.

"The size of gain from an optimum tariff". *Southern Economic Journal*, 31(2): 140-148, Oct. 1964.

Offers a method of measuring the "optimal" improvement in a country's terms of trade after the imposition of import or export duties.

959. YEH, YEONG-HER.

"On subsidies vs. tariffs". *Southern Economic Journal*, 38(1): 89-92, July 1971.

An extension of "Tariffs, subsidies and the terms of trade" (*Economica*, n.s., 24(95): 235-242, Aug. 1957) by W. Corden, and "A note on tariffs and subsidies" (*American Economic Review*, 57(4): 888-891, Sept. 1967) by M. Michaely.

Shows that, when the terms of trade are considered, a tariff is superior to a subsidy if the degree of protection desired for an import-competing industry is not greater than the degree of protection afforded by the optimum tariff.

960. YNTEMA, THEODORE O.

A mathematical reformulation of the general theory of international trade. Chicago: University of Chicago Press, 1932.

A reformulation of the theory of international trade within the framework of mathematical deduction. Some discussion of the effects of quotas and tariffs.

961. — — — .

"The influence of dumping on monopoly price". *Journal of Political Economy*, 36(6): 686-698, Oct. 1928.

The influence on domestic and foreign price of long and short-run dumping by a monopoly.

962. YOUNG, JOHN P.

The international economy. 4th ed. New York: Ronald, 1963.

Appears to be a university text. Examines the basic theory, policies, institutional arrangements, and international economic and financial developments. Of particular interest:

- Ch. 13 — History of international trade theory — early doctrines.
- Ch. 14 — History of international trade theory — the English classical school.
- Ch. 15 — Contemporary international trade theory.
- Ch. 17 — Tariffs and other trade restrictions.
- Ch. 18 — Economic aspects of trade restrictions.
- Ch. 20 — General Agreement on Tariffs and Trade — GATT.

963. ZANDANO, GIANNI.

"The Heckscher-Ohlin model and the tariff structures of the industrial countries". *Banca Nazionale del Lavoro Quarterly Review*, 88: 46-65, Mar. 1969.

A rebuttal of the conclusions of B. Balassa ("Tariff protection in industrial countries: an evaluation". *Journal of Political Economy*, 73(6): 573-594, Dec. 1965) and J. Basevi on the Heckscher-Ohlin theory of trade.

**History and Status
of Indirect Taxation**

**Histoire et état
des impôts indirects**

964.

Accord général sur les tarifs douaniers et le commerce, dans *Affaires extérieures*. Vol. 15, n° 8. septembre 1962. pp. 239-242.

Compte rendu final de la conférence tarifaire du GATT 1960-61 qui a pris fin le 16 juillet 1962. Les négociations du Canada, ainsi que l'aperçu général des travaux sont exposés dans cet article.

965.

Accords tarifaires de Genève, dans *Affaires extérieures*. Vol. 8, n° 7. et juillet 1956. pp. 197-199.

La position actuelle du Canada avec le GATT: les concessions tarifaires déjà obtenues par le Canada ainsi que les propositions futures du Canada sont contenues dans cet article.

ACHESON, KEITH.

"Canadian government purchasing policy".

Co-author. See citation under K. Stegemann.

966. ACHESON, T.W.

"The nature and structure of York commerce in the 1820's". *Canadian Historical Review*, 50(4): 406-428, Dec. 1969.

How Canadian tariff schedules diverted trade from the U.S. to Britain.

967. AGOPIAN, PIERRE.

Les rapports commerciaux de l'Angleterre avec ses Dominions. Paris, Librairie sociale et économique, 1939. 166 p.

L'auteur dans ce livre analyse l'évolution des rapports commerciaux de l'Angleterre avec ses Dominions, surtout à partir de 1776, date de l'insurrection des colonies américaines, jusqu'à nos jours. A consulter particulièrement:

- Chapitre premier: Le pacte colonial.
- Chapitre II: L'Empire de 1846 à 1914.
- Troisième section: Le II^e Empire et l'Impérialisme moderne.
- Chapitre III: L'Empire depuis 1914.
- Chapitre IV: La conférence d'Ottawa.

968. AHMAD, JALLEEL.

Les préférences tarifaires canadiennes et la libéralisation des échanges, dans *L'Actualité économique*. Vol. 52, n° 4. pp. 555-564. Traduit par Alfred Corsetti.

Etude sur l'ampleur des pertes potentielles découlant des préférences tarifaires. L'étude se base sur les données du S.P.C. canadien mais les conclusions qui s'en dégagent pourront également s'appliquer à d'autres pays consentant des préférences à leurs partenaires commerciaux.

969. ALBREGTS, A.H., and A.J. VAN DE GEVEL.

"Negotiating techniques and issues in The Kennedy Round". In Frans A. von Geusau, ed., *Economic relations after the Kennedy Round*. (Publications of the John F. Kennedy Institute, Center for Atlantic Studies, Tilburg, the Netherlands, no. 2). Leyden: A.W. Sijthoff, 1969. Ch. 1.

Focuses on the negotiating techniques employed, and the main issues respecting industry and agriculture, with which the Round dealt.

970. ALBRIGHT, G.W.

A businessman's guide to Canadian customs laws and procedures. Ottawa: Albright's Customs Guide Book, 1966.

An excellent introduction and guide to the regulations governing tariffs in Canada. For the importer. Numerous specimens of important forms used in tariff procedures, especially in the appendix.

971. ALGOMA STEEL and OTHERS.

Customs tariff 1907: proposals to the Minister of Finance. July 5 1954.

Proposals made to the Minister of Finance regarding revisions and clarifications of the Canadian Customs Tariff.

972. ALLAIS, MAURICE.

La libéralisation des relations économiques internationales. Coll. techniques économiques modernes. Paris, Gauthier-Villars Editeur, 1972. 190 p.

L'auteur présente une introduction d'ensemble à l'étude des questions relatives à la libéralisation des échanges internationaux, limitées aux lignes de force majeure quant à l'évolution historique et aux idées directrices essentielles quant à la compréhension des faits. A consulter:

- n^o II: — Le principe de réciprocité (p. 22)
 — La clause de la nation la plus favorisée (p. 22)
 — La clause du traitement national (p. 24)
 — Accords généraux sur les tarifs douaniers et le commerce (p. 25)

ALLAN, JOHN R., and IRVING J. GOFFMAN, eds.

Queen's University papers in taxation and public finance, no. 3. Toronto: Canadian Tax Foundation, 1966.

A collection of five papers. The following essays, described separately under the authors' names, are of particular interest:

- No. 1, pp. 3-14 — Brown, Douglas C. "Altering the tax structure to promote economic growth: trade-offs between the sales tax and the corporate tax".
 No. 2, pp. 17-43 — Poole, Kenyon E. "The fiscal performance of indirect taxation: an evaluation".
 No. 3, pp. 47-88 — Malt, Richard. "Some aspects of a value-added tax for Canada".

973. ALLEN, R.H., and DAVID L. MACFARLANE.

"Discussion". *Journal of Farm Economics*, 24(4): 822-825, Nov. 1942.

A critique of "Effects of American-Canadian trade reciprocity on agriculture" (*Journal of Farm Economics*, 24(4): 806-821, Nov. 1942) by R. Mighell.

974. ALLEN, RALPH.

Ordeal by fire: Canada, 1910-45, Toronto: Doubleday, 1961.

In addition to scattered references to the tariff throughout, this book provides a good description of the course of the Customs Scandal of 1919-1926, which finally erupted into the King-Byng Affair. Of particular interest:

- Ch. 30 — Prohibition in the United States and rumrunning in Canada — "Lean up against the counter and make a gurgling sigh".
 Ch. 31 — Another close victory for the Government — the customs scandal comes into the open — the barge Tremblay, Chicago Benny, Joseph Bisailon, and Moses Aziz.
 Ch. 32 — The constitutional crisis — the Liberals evade a desperate defeat and Meighen makes way for R.B. Bennett.
 Ch. 33 — The splendid euphoria of the rumrunning days — the Diamond Jubilee and the Briand-Kellogg Pact.

975. ALLIN, CEPHAS D., and GEORGE M. JONES.

Annexation, preferential trade and reciprocity: an outline of the Canadian annexation movement of 1849-50, with special reference to the questions of preferential trade and reciprocity. Reprint. Westport, Conn.: Greenwood, 1971.

Originally published in 1912. A study of the origins, development and effects of the Canadian-American annexation movement, 1837-50. Table of contents reads as follows:

- Ch. 1 — The origin of the movement.
- Ch. 2 — The spirit of discontent.
- Ch. 3 — The manifesto and the counter manifesto.
- Ch. 4 — The movement in Lower Canada.
- Ch. 5 — The movement in Upper Canada.
- Ch. 6 — The decline of the movement.
- Ch. 7 — The collapse of the movement.
- Ch. 8 — The movement in the Maritime Provinces.
- Ch. 9 — The attitude of Great Britain.
- Ch. 10 — The attitude of the United States.

976. AME, LÉON.

Etude sur les tarifs de douanes et sur les traités de commerce. Paris, 1876. 2 vols.

Histoire des tarifs et des principaux traités de commerce français.

- A lire: Vol. 1, Chapitre 1, sur l'oeuvre de Colbert.
- Vol. 2, Chapitre 24, sur les théories protectionnistes et libre-échangistes.

977.

"America and the Commonwealth: the economic case for empire preference". *Round Table*, 36(141): 40-49, Dec. 1945.

A short history and defence of the institution of imperial preference in response to American pressure that it be abolished.

978. AMERY, L.S.

"The growth of the movement for empire preference". *English Review*, 51: 443-456, Oct. 1930.

A short history of British preference for empire goods, 1823-1930.

979. — — — — .

“The Imperial Economic Conference: before the meeting at Ottawa”. *International Affairs*, 11(5): 678-699, Sept. 1932.

Considers the forces which will be influencing the 1932 Economic Conference.

980.

Amorce du débat sur le libre-échange, dans *Le Devoir de Montréal*. 12 juillet 1975. p. 15, col. 1, art. 1.

Craintes des manufacturiers canadiens au sujet du libre-échange et causes de ces craintes.

Position de différents groupes sur le libre-échange.

Position du président du conseil économique canadien, André Raynauld, sur le libre-échange.

981. ANDRÉ, LOUIS.

Histoire économique. Paris, Librairie Félix Aleau, 1925. 210 p.

L’auteur analyse l’histoire économique mondiale depuis l’Antiquité jusqu’au début du XX^e siècle. On constate que l’histoire économique de l’antiquité et du moyen âge est très réduite et que celle des temps modernes et contemporains est au contraire longuement exposée. A consulter particulièrement:

- Chapitre VI: L’Angleterre économique du XVI^e au XVIII^e siècles. L’acte de navigation, (inspiré par une politique protectionniste) (p. 42).
- Chapitre IX: Histoire économique de la France (suite: Colbert. Le colbertisme (p. 69) (une variété du système protecteur). Les ordonnances et les tarifs de commerce (p. 71).

982. ANDREWS, CHARLES M.

“The Acts of trade”. In J. Holland Rose, A.P. Newton and E.A. Benians, *The Cambridge history of the British Empire*. Reprint. Cambridge: Cambridge University Press, 1960. 8 v. Vol. 1, *The old Empire from the beginnings to 1783*, Ch. 9.

Covers England’s economic policy in the colonies between 1660 and 1768. Among other things, describes the Council of Trade, the Navigation Act of 1660, the Staple Act of 1663, the Plantation Duty Act of 1672 and the Navigation Act of 1696, as well as providing information on the people designated to administer the Acts, such as naval officers, customs officials, the Vice-Admiralty Courts.

983. — — — — .

The colonial period of American history. 6th ed. New Haven, Conn.: Yale University Press, 1964. 4 v.

In Vol. IV, *England's commercial and colonial policy*, the author describes the evolution of British colonial policy, the means adopted to carry out that policy and its successes and failures between 1514 and 1763. Of particular interest:

- Ch. 1 — The beginnings of England's colonial policy.
- Ch. 2 — The Dutch rivalry.
- Ch. 3 — England's commercial system defined: 1660-1662.
- Ch. 4 — The enumerated commodities.
- Ch. 5 — The system completed: 1663-1673.
- Ch. 6 — Strengthening the methods of enforcement: 1675-1696.
- Ch. 7 — The customs service in the colonies.
- Ch. 8 — The Vice-Admiralty Courts.
- Ch. 9 — The origin and work of the Board of Trade.
- Ch. 10 — Mercantilism and the colonies: historically considered.
- Ch. 11 — England's attempt to enforce her colonial policy.

984. — — — — .

"The government of the Empire, 1660-1763". In J. Holland Rose, A.P. Newton and E.A. Benians, *The Cambridge history of the British Empire*. Reprint. Cambridge: Cambridge University Press, 1960. 8 v. Vol. I, *The old Empire from the beginnings to 1783*, Ch. 14.

Describes colonial officials and their relationship to the government organs in England.

985. ANKLI, ROBERT E.

"The Reciprocity Treaty of 1854". *Canadian Journal of Economics*, 4(1): 1-20, Feb. 1971.

An examination of the economic causes of the Reciprocity Treaty of 1854. Reviews previous work on the subject and on customs union theory.

986. ANGERS, FRANÇOIS-ALBERT.

Le Commonwealth dans le monde, dans Action nationale. Vol. 13, n° 4. avril 1939. pp. 323-345.

Position qu'occupe le Commonwealth dans le monde et la question de savoir si celui-ci peut se suffire à lui-même.

987. ANNETT, DOUGLAS R.

British preference in Canadian commercial policy. Toronto: Ryerson, 1948.

An examination of the viability of tariff discrimination, using the British preference in Canada as a concrete case study. A mixture of historical material (dealing with the period between 1854-1948) and economic analysis.

988. ANSIAUX, MAURICE.

Une trêve douanière, dans L'Actualité économique. n° 1. avril 1930. pp. 1-6.

Réflexions sans entrer ici dans un débat de principe sur les avantages ou les défauts du régime protecteur, il est permis de dire que l'intensité des conséquences — bonnes ou mauvaises d'ailleurs — de ce régime dépend avant tout de l'étendue territoriale des contrées qui l'ont adopté et de celle des contrées voisines, qui en subissent les contrecoups. C'est la proposition que l'auteur essaie de vérifier. Recrudescence du nationalisme économique en Europe, l'origine du projet de trêve, quelques-uns des moyens proposés et surtout les difficultés sans nombre qu'il faudra vaincre pour la réaliser.

989. ARDANST, GABRIEL.

Histoire de l'impôt. Coll. Les grandes études historiques. Paris, Fayard, 1971. 2 vols.

Etude économique et sociologique de l'impôt depuis l'Antiquité jusqu'à nos jours.

A lire: Vol. 1, p. 587-599, sur le mercantilisme.

Vol. 2, p. 49-54, sur le système fiscal européen au 18^e siècle.

Vol. 2, p. 285-319, sur les droits de douane et les impôts indirects au 19^e siècle.

990. ARMSTRONG MURIEL.

The Canadian economy and its problems. Scarborough, Ont.: Prentice-Hall, 1970.

The author uses a mixture of economic theory and historical and institutional material to illustrate her analysis of the Canadian economy. Of particular interest:

- Ch. 7 — Fiscal policy and the public debt.
- Ch. 10 — What region gets what?
- Ch. 12 — Who pays the bill?
- Ch. 15 — Trade and commercial policy.

991. ARNELL, J.C.

"The ports of the Maritimes and their trade and commerce in 1800". *Canadian Geographical Journal*, 78(1): 12-17, Jan. 1969.

A description of the smuggling between the U.S. and New Brunswick and Nova Scotia between 1763 and 1800.

992. ASHLEY, MAURICE.

Financial and commercial policy under the Cromwellian Protectorate. 2d ed. London: Frank Cass, 1962.

A review of the policy between 1605 and 1640, and then a more detailed analysis between 1640 and 1659. Of particular interest:

- Ch. 6 — Taxes (i) customs.
- Ch. 7 — Taxes (ii) excise.
- Ch. 13 — Trade and shipping.

993. ASHTON, R.

"Revenue farming under the early Stuarts". *Economic History Review*, s. 2, 8(3): 310-322, Apr. 1956.

A history and analysis of the role of revenue farming between 1603 and 1639.

994.

Association des manufacturiers canadiens. *Le tarif. Pourquoi le Canada en a besoin?* Publiée par l'Association des manufacturiers canadiens, 1921. 92 p.

Ce mémoire résume les progrès accomplis par le Canada depuis 1878 dans les divers domaines de l'activité nationale, et donne les raisons qui militent en faveur du maintien de sa politique protectionniste qui a produit ces résultats.

995. ATTON, HENRY, and HENRY H. HOLLAND.

The king's customs. Reprint. New York: Augustus Kelley, 1967. 2 v.

A history of customs legislation and procedure. Chapters are arranged in chronological order, each chapter beginning with information on departmental history and revenue legislation, and ending with a narration of peripheral legislation and smuggling incidents.

Volume I covers the period between the Saxon Regime and 1800. Volume II covers the period between 1801 and 1855.

There is considerable information on the system as it applied to the American colonies and later, to Canada.

996. AUDETTE, L.C.

"How the Tariff Board works". *Industrial Canada*, 60(12): 66-69, Apr. 1960.

A description of the Board's function and procedure by its Chairman.

997. — — — — .

"The Tariff Board: what it is; what it does". *Industrial Canada*, 67(11): 51-53, Mar. 1967.

The Chairman of the Board describes the functions of his tribunal and advises on matters of procedure and deportment before the Board.

998. AUGIER, CHARLES et MARVAND, ANGEL.

La politique douanière de la France. Paris, Librairie Félix Alcan, 1911. 406 p.

Comme le titre l'indique, l'auteur analyse la politique douanière de la France dans ses rapports avec celle des autres Etats, notamment le Canada. A consulter:

- livre II: La politique douanière des principaux états étrangers.
- Chapitre X: Le Canada.
- livre VI: L'Etat actuel de nos relations commerciales avec les principales puissances.
- Chapitre XVIII: Le Canada.

999. AULD, D.A.

"Equity and efficiency: the Canadian proposals for tax reform". *Economic Record*, 46(114): 230-242, June 1970.

Outlines the major proposals of the 1969 White Paper. Evaluates their likely effects

upon the Canadian economy in terms of their equity and efficiency, and the goals of economic nationalism.

1000.

Aux électeurs! S.l., s.e., 1891. (Salle Gagnon, Bibliothèque Municipale de Montréal).

Série de quinze pamphlets, reliés dans un même volume, concernant la question de la réciprocité, et édités lors de l'élection de 1891. Ils s'en prennent violemment au parti libéral et proposent le point de vue du parti conservateur.

1001.

Aux électeurs! L'histoire des quatre dernières années, 1887-1891. S.l., s.e. 1891. 6 p. (Salle Gagnon, Bibliothèque Municipale de Montréal).

Troisième pamphlet d'une série de quinze publié lors de l'élection de 1891. Celui-ci relate les réalisations du gouvernement conservateur au pouvoir depuis 1887. Il est notamment question du tarif douanier.

1002.

Aux électeurs! La réciprocité. Historique des négociations. S.l., s.e., 1891. 10 p. (Salle Gagnon, Bibliothèque Municipale de Montréal).

Premier pamphlet d'une série de quinze publié lors de l'élection de 1891. On y relate l'histoire du traité de réciprocité de 1854, et les tentatives subséquentes du gouvernement canadien d'en conclure un second.

1003.

Aux électeurs! Le Canada sous la "National Policy". S.l., s.e., 1891. 8 p. (Salle Gagnon, Bibliothèque Municipale de Montréal).

Sixième pamphlet d'une série de quinze publié lors de l'élection de 1891. Celui-ci vante, chiffres à l'appui, la "Politique nationale" de Macdonald, dont le tarif douanier était un des éléments principaux.

1004.

Aux électeurs! Les changements que le temps a opérés. S.l., s.e. 1891. 12 p. (Salle Gagnon, Bibliothèque Municipale de Montréal).

Treizième pamphlet d'une série de quinze publié lors de l'élection de 1891. Celui-ci affirme que le projet de réciprocité illimitée, soutenu par les libéraux, n'est qu'une union commerciale déguisée et aboutira à l'annexion du Canada aux États-Unis.

1005.

Aux électeurs! Les effets de la réciprocité illimitée. S.l., s.e., 1891. 14 p. (Salle Gagnon, Bibliothèque Municipale de Montréal).

Douzième pamphlet d'une série de quinze publié lors de l'élection de 1891. Celui-ci attaque violemment le projet libéral de réciprocité illimitée entre le Canada et les États-Unis.

1006.

Aux électeurs! Les libéraux et la politique commerciale. S.l., s.e. 1891. 10 p. (Salle Gagnon, Bibliothèque Municipale de Montréal).

Deuxième pamphlet d'une série de quinze publié lors de l'élection de 1891. Attaque contre le projet des libéraux d'établir la réciprocité illimitée entre le Canada et les États-Unis.

1007.

Aux électeurs! Les taxes!!! Comment elles se répartissent. S.l., s.e. 1891. 7 p. (Salle Gagnon, Bibliothèque Municipale de Montréal).

Septième pamphlet d'une série de quinze publié lors de l'élection de 1891. Celui-ci présente le système canadien de taxation, surtout sur les taxes indirectes.

1008. BAILEY, RICHARD.

"Two approaches to freer trade". *Banker*, 117(491): 22-27, Jan. 1967.

Reviews the prospects for trade liberalization through a revision of the GATT rules, or by sector agreements. Includes an analysis of the progress and prospects of the Canada-U.S. Automotive Agreement.

1009. BAKER, ROBERT L.

Administration of the English customs service, 1307-1343. Unpublished Ph.D. dissertation. Princeton University, 1955.

Describes the history and activities of the local agents for the collection of revenues, 1275-1307. Follows by discussing the attempts of Edward III to centralize and thereby control the supervision of the system, 1307-43, which culminated in the farming of the revenue to a private company of English merchants in 1343.

1010. — — — — .

“The English customs service, 1307-1343: a study of medieval administration”. *American Philosophical Society, Transactions*, n.s., 51 (pt. 6): 1-76, 1961. (Reproduced in hard cover).

A study of the efficiency of the medieval British customs systems. Table of contents reads as follows:

- Ch. 1 — The organization of the customs service.
- Ch. 2 — The unreformed customs service, 1307-1330.
- Ch. 3 — The reform of the customs service, 1331-1335.
- Ch. 4 — The failure of the customs service, 1336-1343.
- Ch. 5 — Conclusion.

1011.

Bank of Montreal. *Taxation in Canada*. Montreal: Bank of Montreal, 1955-1967. Annual.

A guide to taxation for the layman. Only about one page on excise and sales taxes.

1012.

Banque Canadienne Impériale de Commerce. *Guide pour la constitution de sociétés au Canada et le régime fiscal canadien*. Montréal, Edition française, 48 p.

Brochure servant d'information pour tous ceux qui effectuent des transactions au Canada, ou qui envisagent l'établissement de relations d'affaires dans ce pays. A consulter particulièrement:

— Tarifs douaniers, impôts sur la vente et la consommation (p. 41)

1013. BARBEAU, ROBERT.

L'idée de libre-échange chez Wilfrid Laurier. Dans Robert Comeau et autres, *Economie québécoise*. Coll. Les cahiers de l'Université du Québec. Montréal, Les Presses de l'Université du Québec, 1969. 465 p.

Aperçu de l'évolution économique du Québec à travers son histoire où chaque auteur analyse un segment chronologique en vertu d'une approche qui lui est propre. Nous recommandons spécialement:

— Partie III: Etudes sur la pensée économique. Robert Barbeau: *L'idée de libre-échange chez Wilfrid Laurier* (p. 363).

1014. BARBER, C.L.

"Canadian tariff policy". *Canadian Journal of Economics and Political Science*, 21(4): 513-530, Nov. 1955.

Examines the effects that Canadian and other tariffs have had upon the structure and development of the Canadian economy, assesses the extent of protection afforded by the tariff in 1955, describes current tariff policy and draws conclusions about the best future policy.

1015. BARKER, WHARTON.

"American commercial union". *North American Review*, 178: 338-347, 1904.

Proposes a customs union composed of all American nations. Discusses likely Canadian opposition to this union because of the desire for British Empire zollverein. Analyses the advantages of commercial union over reciprocity treaties.

1016. BARROW, THOMAS C.

"Background to the Grenville program, 1757-1763". *William & Mary Quarterly*, s. 3, 22(1): 93-104, Jan. 1965.

An analysis of the reasons behind the failure of administrative initiative to enforce the Acts of Trade in America.

1017. — — — — .

Trade and empire: the British customs service in colonial American, 1660-1775. Cambridge, Mass.: Harvard University Press, 1967.

Relates the customs service to the mercantilist principles of the Empire and to the development of republican feeling in the colonies. Shows customs legislation and organization in the perspective of general trade legislation.

1018. BASTIAT, FRÉDÉRIC.

Cobden et la ligue ou l'agitation anglaise. Paris, Guillaumin, 1864. 521 p.

Historique de la réforme tarifaire anglaise des années 1840 vu à travers l'histoire de la Ligue pour l'affranchissement des échanges et de son fondateur Cobden.

A lire: p. 498-507, sur le libre-échange en Angleterre et ses colonies.

1019. BATES, STEWART.

Financial history of Canadian governments: a study prepared for the Royal Commission on Dominion-Provincial relations. Ottawa: King's Printer, 1939.

Describes the fiscal policies of the national and provincial governments between 1867-1939. The tariff is discussed with respect to the amount of tariff revenues and the reasons for its rise and decline. Unfortunately, no one chapter is devoted to the tariff and there is no table of contents.

1020. BAVELIER, ALAIN.

Le commerce extérieur. Coll. Que sais-je? Paris, Presses universitaires de France, 1969. 128 p.

On montre brièvement dans ce livre comment et à partir de quelles conceptions a été formé, puis reconstruit depuis 1945, le système des échanges mondiaux, quel développement remarquable a été réalisé depuis, quels problèmes se posent en 1969 aux nations atlantiques (en particulier à la France) ainsi qu'aux pays de l'Est et du Tiers Monde. A consulter spécialement:

— pp. (28-30) Le G.A.T.T.

— pp. (57-58) L'influence des Etats-Unis et le G.A.T.T.

1021. BEACH, D.I.

"The Carter Report: sales taxes". *Canadian Chartered Accountant*, 93(6): 435-437, Dec. 1968.

Discusses the findings of the Carter Commission on different types of sales taxes and its conclusions and recommendations regarding federal sales taxes.

1022. BEAUJEU-GERNIER, JACQUELINE.

L'économie du Commonwealth. Coll. Que sais-je? Paris, Presses universitaires de France, 1967. 128 p.

Analyse du développement économique du Commonwealth, étude des membres qui en font parties et des relations à l'intérieur et autour de cette organisation internationale. A consulter particulièrement:

— Première partie:

— Chapitre II: p. 13: Du libre-échange au traitement préférentiel.

p. 17: L'évolution des relations depuis la 2^e guerre mondiale.

p. 18: Agréments intervenus entre le Royaume-Uni et le Canada en 1947.

p. 18: Négotiations entre le G.A.T.T. et le Royaume-Uni.

1023. BEAVERBROOK, LORD.

My case for Empire free trade. London: Empire Crusade, (1930).

Reprints of Beaverbrook's speeches on Empire free trade between 1929 and 1930.

1024. BECHESNE, LAURENT.

Economie internationale. Coll. Bibliothèque générale des Sciences Economiques. Bruxelles, Les Editions Comptables, Commerciales et Financières, 1946. 255 p.

L'auteur fait état de l'effondrement et de la reconstruction de l'économie internationale après la deuxième guerre mondiale. A retenir principalement:

— Quatrième partie:

— Chapitre XXIV: Extension des domaines douaniers avant 1914 (p. 171).

— Chapitre XXV: L'union douanière de l'Empire britannique (p. 176).

1025. BECK, J. MURRAY.

Pendulum of power: Canada's federal elections. Scarborough, Ont.: Prentice-Hall, 1968.

Each election is described in its own chapter and the chapters are arranged in chronological order. There is material on the reciprocity negotiations of 1911 in the twelfth chapter and on the Customs Scandal of 1926 in the sixteenth chapter.

1026. BEER, GEORGE L.

British colonial policy, 1754-1765. New York: Macmillan, 1907.

An analysis of the factors leading to the American Revolution. The author maintains that the necessity for the British to tax revenues during their war with the French, and to stop colonists from trading with the enemy, were primary causes. Of particular interest:

Ch. 3 — Proposed taxation of the colonies, 1754-1756.

Ch. 5 — The regulation of trade during war.

Ch. 6 — Colonial trade with the enemy, 1756-1763.

Ch. 7 — Means adopted to check this intercourse with the enemy.

Ch. 10 — Readjustment of the laws of trade, 1763-1765.

Ch. 11 — Reforms in the administration of the laws of trade 1763-1765.

Ch. 13 — The Revenue Acts of 1764 and 1765.

1027. — — — — .

The commercial policy of England toward the American colonies. Reprint. New York: Peter Smith, 1948.

Describes the course of British commercial policy towards the American colonies. Of particular interest:

- Ch. 1 — England's colonial and shipping policy before the Restoration.
- Ch. 2 — The acts of Charles II and the basis of the colonial system.
- Ch. 3 — A history of the enumerated commodities, 1660-1763.
- Ch. 4 — Restrictions on colonial manufactures.
- Ch. 5 — Bounties and other encouragements offered to colonial industry and commerce before 1763.
- Ch. 6 — The Molasses Act.
- Ch. 7 — The Administration of the Acts.
- Ch. 8 — Conclusion.

1028. — — — — .

The old colonial system, 1660-1754. Reprint. Gloucester, Mass.: Peter Smith, 1958. 2 v.

An economic history of the old English colonial system. Volume I describes the system in general. Volume II describes the application of these laws to specific colonies. Of particular interest:

- Ch. 2 — The laws of trade and navigation and imperial defence.
- Ch. 3 — The English fiscal system and imperial defence.
- Ch. 4 — Central and local administrative machinery.
- Ch. 10 — Newfoundland.

1029. — — — — .

The origins of the British colonial system, 1578-1660. Reprint. Gloucester, Mass.: Peter Smith, 1959.

A good description of the British mercantilist system, of which the customs administration was a part.

1030. BEIGIE, CARL E.

The Canada-U.S. Automotive Agreement: an evaluation. Montreal: Private Planning Association of Canada, 1970.

A review of the Agreement with special emphasis on its practical results to date and the issues thereby raised.

Part I, "Problems and initial responses", examines the Canadian automotive industry prior to the Agreement, with special emphasis on its degree of inefficiency in comparison to production in the United States. Also, it discusses the unilateral initiatives by Canada to improve the prospects for its automotive industry.

Part II, "The Automotive Agreement and its effects", begins by describing the Agreement itself and comparing it with previous tariff structures and Canada's unilateral plans. A subsequent chapter explains the effects of the Agreement that were anticipated at the time it was launched. This is followed by a detailed analysis of its actual effects to date.

Part III, "Evaluation and outlook", examines several possible explanations for the difference between anticipated and actual results, and finally the implications of possible future policy options.

1031. BÉLANGER, JEAN-ELIÉ.

Le tarif canadien, dans *Etudes économiques*. Vol. 3, 1933. pp. 233-264.

Courte revue de l'histoire du tarif canadien, des opinions exprimées par les divers chefs de parti, des avantages et des désavantages de chaque système appliqué ou préconisé jusqu'à présent.

1032. BELL, KENNETH N., and W.P. MORRELL, eds.

Select documents on British colonial policy, 1830-1860. Reprint. Oxford: Clarendon, 1968.

Part IV, "Commercial policy", is of particular interest.

1033. BEMIS, SAMUEL F.

Jay's Treaty: a study in diplomacy and commerce. Reprint. New Haven, Conn.: Yale University Press, 1962.

A description of the trade situation vis-à-vis the U.S. and the British Empire from the Revolution to the Treaty (1783-1796), the history of the negotiations and the changes that they caused.

1034. BENGOUGH, JOHN W.

A caricature history of Canadian politics. Toronto: n.p., 1886.

Reproductions of the work of the political cartoonist, John Bengough, between 1849 and 1883. Of particular interest:

- p. 193 — Canada first.
- p. 221 — Raised tariff (1874).
- p. 253 — Unsuccessful reciprocity negotiations.
- p. 227 — Free trade (1875).
- p. 291 — Protection platform (1876).
- p. 325 — Protection platform (1876).
- p. 375 — Protection platform (1877).

1035. BENIANS, E.A.

"Finance trade and communications, 1870-1895". In J. Holland Rose, A.P. Newton and E.A. Benians, *The Cambridge history of the British Empire*. Reprint. Cambridge: Cambridge University Press, 1960. 8 v. Vol. III, *The Empire — Commonwealth, 1870-1919*; Ch. 6.

Describes the changes in fiscal policy of Great Britain and her Dominions, the one favouring free trade, and the other, protective tariffs. Discusses among other things, the growing fiscal autonomy of the Dominions between 1879 and 1895, the Fair Trade League of 1881, and the Imperial Federation Movement of 1887.

— — — — .

The Cambridge history of the British Empire.

Co-author. See citation under J. Rose.

1036. BENSON, L'HONORABLE D.J.

Les pouvoirs d'imposer et la constitution canadienne. Gouvernement du Canada, Ottawa, 1969. 81 p.

- Les pouvoirs d'imposer prévus à la constitution
- Façons de répartir les pouvoirs d'imposer dans la constitution
- La mise en oeuvre du "principe de l'accessibilité" dans la construction

- Une taxe indirecte sur les ventes
- Une taxe indirecte provinciale sur les ventes au détail
- Propositions présentées par les gouvernements provinciaux (jusqu'en mai 1969)

1037. BEQUET, P.

Contrebande et contrebandiers. 2^e édition. Coll. "Que sais-je? Paris, Presses universitaires de France, 1972. 128 p.

A lire: p. 96-98, sur la contrebande de l'alcool au Canada.

1038. BERGER, CARL C.

The vision of grandeur: studies in the ideas of Canadian imperialism, 1867-1914. Unpublished Ph. D. dissertation. University of Toronto, 1966.

An analysis of the philosophies of leaders of nationalistic movements in Canada between 1867 and 1914. Quite a lot of material on the Canada First movement in Chs. 1, 2 and 5 of Part I. Unfortunately, no index.

1039. BERGERON, MICHEL.

L'impact régional de la politique commerciale, quelques aspects conceptuels, dans *L'Actualité économique*. Vol. 52, n^o 4. pp. 515-524.

Variables à considérer qui fait que le Conseil économique favorise pour le Canada une politique de libre-échange avec les Etats-Unis. L'impact qu'une telle politique aurait au niveau des régions du Canada. Les bases possibles d'échange qui favoriseraient le Québec. L'impact d'un tel changement de politique en termes de marché du travail.

1040. C. FRED BERGSTEN.

"Completing the GATT: toward new international rules to govern export controls". In his *Toward a new international economic order: selected papers of C. Fred Bergsten, 1972-1974*. Lexington, Mass.: D.C. Heath, 1975. Ch. 10.

Describes the background, causes and effects of export controls, and recommends that they be regulated through a modification of GATT rules.

— — — — .

Toward a new international economic order: selected papers of C. Fred Bergsten, 1972-1974. Lexington, Mass.: D.C. Heath, 1975.

A collection of the author's essays. The following studies, described separately, are of particular interest:

- Ch. 10 — Completing the GATT: toward new international rules to govern export controls.
- Ch. 11 — On the non-equivalence of import quotas and "voluntary" export restraints.

1041. BERNIER, GEORGE.

A propos de l'accord commercial canado-américain, dans l'Action économique des jeunes. Vol. 3, n° 2, octobre 1936. pp. 15-20.

Discussions sur les nombreux arguments qui furent à l'encontre de l'accord commercial de 1936. Ils sont groupés sous les quatre chefs suivants:

- 1) la protection de nos industries;
- 2) les préférences impériales;
- 3) la balance du commerce défavorable;
- 4) l'instabilité du traité.

1042. BERTRAND, ROBERT J., ALICE DESJARDINS and RENE HURTUBISE.

Legislation, administration and interpretation processes in federal taxation. (Study for the Royal Commission on Taxation, no. 22). Ottawa: Queen's Printer, 1967.

An examination of Canada's system of taxation. Of particular interest:

- Ch. 1 — The legislative machinery.
- Ch. 2 — The techniques of tax legislation.
- Ch. 3 — The administration of income tax and estate tax legislation.
- Ch. 4 — The administration of excise legislation.
- Ch. 5 — The interpretive machinery.
- Ch. 6 — Judicial interpretation of tax legislation.
- Ch. 7 — Recommendations.

1043. BIGGAR, E.B.

Reciprocity: the Trade Treaty of 1854-66 between Canada and the United States; how it came to be negotiated and why it was annulled. Toronto: Biggar — Wilson, (1911).

A short examination of the chief factors leading to the Reciprocity Treaty of 1854-66 and to the Treaty's abrogation. The author attempts to determine the benefits of this Treaty in order to aid in Canadian decision-making during 1911 reciprocity negotiations.

1044. BILODEAU, ROSARIO.

Liberté économique et politique des Canadiens sous le régime français, dans *Revue d'histoire de l'Amérique Française*. Vol. 10, n^o 1. juin 1956. pp. 49-68.

Etude historique du mercantilisme et de ses conséquences sur la vie commerciale du Canada; les restrictions spécifiquement commerciales sont étudiées.

1045. BINNEY, J.E.

British public finance and administration, 1774-92. New York: Clarendon, 1958.

A history and analysis of the institutions of British finance, 1774-92. Reference to the colonies is almost nonexistent. Of particular interest:

- Ch. 1 — Introduction.
- Ch. 2 — The beginning of administrative reforms.
- Ch. 3 — The revenue and its administration.
- Ch. 4 — The expenditure and its administration.
- Ch. 5 — The central administration of finance.
- Ch. 6 — Conclusions on the financial system.
- Ch. 7 — The financial ministers and others.

1046. BIRD, JOHN.

"What the thirties can remind us about fighting U.S. tariffs". *Financial Post*, 65: 13, Oct. 30, 1971.

A short article on Canadian tariff policy during the 1930's.

1047. BIRD, RICHARD M.

Sales tax and the Carter Report. Don Mills, Ont.: CCH Canadian, 1967.

A critical analysis of certain recommendations in the Report of the Royal Commission on Taxation. Table of contents reads as follows:

- Ch. 1 — The present system of sales taxation.
- Ch. 2 — The Commission proposals.
- Ch. 3 — Equity and the sales tax.
- Ch. 4 — Exemptions and credits.
- Ch. 5 — The 'tax mix' and growth.
- Ch. 6 — Neutrality and the retail sales tax.
- Ch. 7 — The taxation of producer goods.
- Ch. 8 — Incentives and revenue.
- Ch. 9 — Stabilization policy and the special excises.
- Ch. 10 — Excise duties.
- Ch. 11 — Administrative aspects.
- Ch. 12 — Tax visibility.
- Ch. 13 — Federal-provincial relations.
- Ch. 14 — Conclusions.

— — — — .

"Tax reform in Canada: a progress report".

Co-author. See citation under M. Bucovetsky.

1048. — — — — .

Taxes and tax reform in Canada. (Policy Paper no. 5). Toronto: University of Toronto, Institute for the Quantitative Analysis of Social and Economic Policy, Mar. 1969.

A review of the recommendations of the Carter Commission. Chapter 14, "Sales taxes", is of particular interest.

1049. — — — — .

"The tax kaleidoscope: perspectives on tax reform in Canada". *Canadian Tax Journal*, 18(5): 444-473, Sept./Oct. 1970. Reproduced in monograph form under

the same title. (Reprint Series no. 22). Toronto: University of Toronto, Institute for the Quantitative Analysis of Social and Economic Policy, Mar. 1969.

Recent tax reform issues in the perspective of Canadian tax history and in the light of the likely direction of future tax changes.

1050. BISSONNETTE, BERNARD.

Essai sur la constitution du Canada. Préface de Louis Baudoin. Montréal, Editions du jour, 1963, 206 p. pp. 111-137.

Essai sur la constitution du Canada, au niveau juridique, à savoir dans quels articles on retrouve l'appartenance de l'impôt direct aux provinces et l'impôt indirect et direct au fédéral. Causes et effets du déséquilibre fiscal.

1051. BLACKETT, SIR BASIL.

"The British Empire as an economic family". *Nineteenth Century*, 108(641): 36-47, July 1930; 108(642): 87, Aug. 1930.

A review and analysis of the underlying causes behind the popularity of the idea of imperial economic cooperation. The author goes on to suggest practical measures to promote this scheme.

1052. BLADEN, V.W.

"Tariff policy and employment in depression". *Canadian Journal of Economics and Political Science*, 6(1): 72-78, Feb. 1940.

Extension. Elliott, G.A. "The relation of protective duties to domestic production". *Canadian Journal of Economics and Political Science*, 6(2): 296-298, May 1940.

A discussion of the short-run net effect of Canada's policy of protection, using the tariff revisions of 1930 as a case study.

1053. BLAKE, GORDON.

Customs administration in Canada: an essay in tariff technology. (Canadian Studies in Economics, no. 9). Toronto: University of Toronto Press, 1957.

A unique study. Starts with premise that the tariff is an economic institution of great significance and that it has and will be conditioned by its administrative feasibility. Goes on to study our customs mechanism from the French Régime to the present.

1054. — — — — .

“The customs administration in Canadian historical development”. *Canadian Journal of Economics and Political Science*, 22(4): 497-508, Nov. 1956.

A short history of Canadian customs administration from the French Regime (1628) to the end of the 1800's.

1055. BLAND, A.E., P.A. BROWN and R.H. TAWNEY, eds.

English economic history: select documents. London: G. Bell, 1914.

Of particular interest:

Part I — 1000-1485, Sec. 7 — Taxation customs and currency.

Part II — 1485-1660, Sec. 5 — The encouragement of industry and commerce.

Part III — 1660-1840, Sec. 6 — Finance and foreign trade.

BOLDUC, ANDRÉ.

Le protectionnisme.

Co-auteur. Voir citation sous Raymond Zins.

1056. BOLGER, FRANCIS W.

Prince Edward Island and Confederation, 1863-73, London: St. Dunston's, 1964.

Chapter 9, “Reaction to the reciprocity negotiations”, describes Prince Edward Island's attitude throughout 1869 regarding the renewal of a reciprocity treaty with the U.S.

1057. BOLTON, HERBERT E., and THOMAS M. MARSHALL.

The colonization of North America, 1492-1783. New York: Macmillan, 1920.

Actually a text book dealing with the colonization of North America by the French, English and Spanish. More suitable for the high school student than for the advanced researcher.

Includes a short introduction to the mercantilist policies of England and to the various acts administered by customs and other officials.

1058. BOND, DAVID E., and RONALD J. WONNACOTT.

Trade liberalization and the Canadian furniture industry. Toronto: University of Toronto Press, 1968.

A description of the industry, its prospects under either free trade with the U.S. or as a member of a North Atlantic free trade area, and the policy implications.

1059. BONENFANT, JEAN-CHARLES.

Les origines économiques et les dispositions financières de l'Acte de l'Amérique du Nord britannique de 1867, dans R. Comeau (ed.), *Economie québécoise*, Montréal, 1969. pp. 85-103.

Genèse de la situation économique des colonies de la Grande-Bretagne et rappel des changements radicaux opérés dans sa politique tarifaire au milieu du siècle et les profondes répercussions dans le Canada-Uni et dans les colonies de l'Atlantique. Partage des impôts directs et indirects entre les deux niveaux de gouvernements (fédéral-provincial) ainsi que l'historique.

1060. BONIN, BERNARD.

L'investissement étranger à long terme au Canada. Coll. Problèmes économiques contemporains. Canada, Les Presses de l'Ecole des Hautes Etudes Commerciales de Montréal, 1967. 462 p.

Analyse de la structure et du comportement de différents types de sociétés (centre de décision extérieur et canadien à capital américain et britannique, travaillant pour le marché extérieur ou canadien, etc.). A consulter:

— Accords d'Ottawa (pp. 87 - 88)

— Tarif Bennett (pp. 86 - 87)

— Industrie manufacturière (Barrières tarifaires) (p. 142)

— Préférence impériale à l'intérieur des pays du Commonwealth britannique (p. 143)

— Tarif douanier et structure industrielle du Canada (pp. 175-276)

1061. — — — — .

Le Canada et le GATT, dans *Actualité économique*. Vol. 34, n° 4. 1958-1959. pp. 669-678.

Présentation des deux courants d'opinion qui s'opposent à savoir si les réductions des tarifs canadiens, accordées au cours des négociations du GATT, sont avantageuses pour l'économie canadienne dans son ensemble. D'autres tiennent ces réductions de tarifs responsables des difficultés que connaissent certaines industries canadiennes importantes, et réclament parfois le retrait du Canada de cet accord tarifaire.

1062. — — — — .

Le "Trade Expansion Act", dans *Actualité économique*. Vol. 38, n° 4, janvier-mars 1963. pp. 662-659.

Breve analyse des principaux points de la loi: buts, pouvoirs du président.

Voir quelques-uns des problèmes posés par une union douanière Canada-Etats-Unis.

1063. BOSSONS, JOHN.

"The objectives of taxation and the Carter Commission proposals". *Canadian Public Administration*, 12(2): 137-165, Summer 1969. Reproduced in monograph form under the same title. (Reprint Series no. 10). Toronto: University of Toronto, Institute for the Quantitative Analysis of Social and Economic Policy, n. d.

A definition of the principles of an ideal tax system and examination of the Carter Commission proposals in the light of these principles.

1064. — — — — .

"The potential role of a value-added tax in Canada". *Proceedings of the Twenty-fourth Tax Conference*, 1973. Reproduced in monograph form under the same title. (Reprint Series no. 57). Toronto: University of Toronto, Institute for the Quantitative Analysis of Social and Economic Policy, n.d. Also in A.J. Robinson and James Cutt, eds., *Public finance in Canada: selected readings*. 2d ed. Toronto: Methuen, 1973. Ch. 4, no. 36.

A comparison of the tax system of Canada with that of other countries which have adopted value-added taxes.

1065. — — — — .

"The use of a normative model to analyse tax-reform proposals". In Lawrence H. Officer and Lawrence B. Smith, eds., *Canadian economic problems and policies*. Toronto: McGraw-Hill, 1970. pp. 54-80.

A framework is suggested within the first two parts and applied in the last part to the Carter Commission proposals.

1066. BOURASSA, HENRI.

Conclusion, dans *Le Devoir*, février 1911. 3 p.

Septième article d'une série de sept sur la convention douanière de 1911 entre le Canada et les Etats-Unis. L'auteur fait un court résumé des six précédents articles.

1067. — — — — .

Dangers à éviter, dans *Le Devoir*. février 1911. 6 p.

Troisième article d'une série de sept sur la convention douanière Canada-Etats-Unis de 1911. L'auteur examine ici certains dangers que pourrai entraîner, pour le Canada, la convention douanière: soit l'asservissement de la vie économique à la prépondérance américaine et la vente de nos richesses naturelles.

1068. — — — — .

Effets immédiats de la convention, dans *Le Devoir*. janvier 1911. 4 p.

Premier article d'une série de sept sur la convention douanière de 1911 entre le Canada et les Etats-Unis. L'auteur examine les effets de la convention sur les principales industries canadiennes — agriculture, bois et papier, etc.

1069. — — — — .

La convention douanière entre le Canada et les Etats-Unis. Sa nature, ses conséquences. Montréal, *Le Devoir*, 1911. 38 p.

Ensemble de sept articles parus dans "Le Devoir" en janvier et février 1911 sur la convention douanière "Laurier" de 1911. Bourassa adopte un point de vue nationaliste, donc favorable au traité, et très anti-impérialiste.

1070. — — — — .

La domination américaine, dans *Le Devoir*. février 1911. 4 p.

Deuxième article d'une série de sept sur la convention douanière Etats-Unis-Canada de 1911. L'auteur examine ici la thèse disant que tout traité de réciprocité entraînera la domination américaine sur le Canada.

1071. — — — — .

Nos ministres ont-ils fait tout leur devoir?, dans *Le Devoir*. février 1911. 3 p.

Quatrième article d'une série de sept sur la convention douanière Canada-Etats-Unis de 1911. L'auteur se demande ici pourquoi le traité a été bâclé, sans attendre les élections américaines de 1912.

1072. — — — — .

Que devons-nous à l'Angleterre? Montréal, Editions du Devoir, 1915. 420 p.

Exposé historique des origines et des péripéties de la révolution profonde, radicale, qui s'est opérée depuis quinze ans dans la constitution et le gouvernement de l'Empire britannique. A consulter particulièrement:

- Division II: La révolution impérialiste.
- p. 152: "Commerce préférentiel." — Embargo sur les bestiaux canadiens.
- p. 159: Chamberlain et la réforme du tarif.
- p. 179: Les ministres anglais et ce "commerce préférentiel.

1073. — — — — .

Réciprocité, autonomie, impérialisme, dans *Le Devoir*. février 1911. 7 p.

Cinquième article d'une série de sept sur la convention douanière Canada-Etats-Unis de 1911. L'auteur s'en prend ici aux impérialistes, opposés à la convention douanière.

1074. — — — — .

Tarif et marine, dans *Le Devoir*. février 1911. 9 p.

Sixième article d'une série de sept sur la convention douanière Canada-Etats-Unis de 1911. L'auteur attaque ici la doctrine impérialiste, le premier ministre Laurier, dont il dénonce les volte-faces.

1075. BOURGEOIS, J. MATHIAS.

Sources of sales and excise tax revenues. (Study for the Royal Commission on Taxation, no. 7). Ottawa: Queen's Printer, 1966.

The sales tax yield for 1960 from each of the major manufacturing industries in Canada and from imported goods is calculated on an estimated basis.

1076. BOUVIER, EMILE.

L'économique. Montréal, Guérin, éditeur, 1974. 851 p.

L'auteur dans cette étude essaie de répondre à cinq grandes questions à savoir: Que faut-il produire? Comment le produire? Comment répartir cette production?

Comment maintenir le plein emploi? Comment une économie peut-elle se plier aux exigences du plein emploi? A consulter particulièrement:

— Deuxième partie:

- n° 18: Les échanges internationaux.
 Le concept du tarif.
 Libre-échange et protectionnisme.
 Les tarifs au Canada.
 La période 1840-1899.
 La période 1879-1939.
 La période 1939 à nos jours.
- n° 19: Organisation internationale des échanges et de l'économie.
 Le G.A.T.T. (p. 515).

1077. BOUVIER, JEAN et GERMAIN-MARTIN, HENRY.

Finances et financiers de l'ancien régime. Coll. Que sais-je? Paris, Presses universitaires de France, 1964. 126 p.

Etude du système des finances publiques françaises sous l'ancien régime.

- A lire: p. 97-103, sur l'évolution du système fiscal aux 17^e et 18^e siècles.
 p. 109-110, sur l'évolution de l'organisation financière (fermiers généraux, etc.).

1078. BOWEN, FRANK C.

His Majesty's coastguard: the story of this important naval force from earliest times to the present day. London: Hutchinson, 1928.

Describes the interrelations of customs and the coastguard in preventing smuggling between 1300 and 1928.

1079. BRADFORD, J.C.

Grande-Bretagne, dans *Commerce Canada*. Vol. 123, n° 10. octobre 1972. pp. 32-33.

Impact et influence de l'entrée de la Grande-Bretagne dans la C.E.E. sur les rapports commerciaux entre ce pays et le Canada.

1080. BRATSCHI, PETER.

"GATT: targets for reform". *Journal of World Trade Law*, 7(4): 393-403, July/Aug. 1973. 1973.

A discussion of current GATT provisions that should be revised (such as the MFN clause and the "market description" clause) and the need for provisions applying to multinational corporations, agriculture and preference.

1081. BRAULT, PERE FLORENT.

The fiscal policy of Canada since Confederation. Unpublished Ph.D. dissertation. St. Louis University, 1952.

Describes the evolution of Canadian principles of fiscal policy through examination of budget speeches. Of particular interest:

Ch. 1 — From Confederation to World War I (1867-1914).

Ch. 2 — World War I.

Ch. 3 — Post war depression and prosperity (1920-1930).

Ch. 4 — Depression and recovery (1930-1939).

Ch. 5 — World War II (1939-1945).

Ch. 6 — Post war policy.

1082. BREBNER, JOHN B.

North Atlantic triangle: the interplay of Canada, the United States and Great Britain. 2d ed. New Haven, Conn.: Yale University Press, 1946.

A history of the economic relations between Canada, the United States and Great Britain. Provides a good introductory description of the tariff relations between the three.

1083. — — — — .

"Nova Scotia's remedy for the American Revolution". *Canadian Historical Review*, 15(2): 171-181, June 1934.

A reproduction of an address to the British government from the Nova Scotia Assembly, proposing to grant a revenue to the British Parliament through a duty on foreign goods, with an introduction by Brebner, giving the historical background.

1084. — — — — .

The neutral Yankees of Nova Scotia: a marginal colony during the revolutionary years. Reprint. New York: Russell & Russell, 1970.

An economic analysis, covering the years between 1750 and 1782, of Nova Scotia's refusal to join the American Revolution in spite of the fact that its closest ties were then with New England. Of particular interest:

Ch. 6 — Self-support and dependence.

App. A. — Rates of import and excise in force in Nova Scotia, 1751-82.

1085. BRECHER, IRVING, and S.S. REISMAN.

Canada-United States economic relations. (A study for the Royal Commission on Canada's Economic Prospects). n.p., July 1957.

An analysis of the economic links between Canada and the U.S., and of the implications for Canadian stability, growth and welfare.

1086. — — — .

Les relations économiques canado-américaines, étude préparée pour le compte de la Commission Royale d'Enquête sur les Perspectives Economiques du Canada, Ottawa, 1957. 367 p.

La présente étude porte sur la nature et l'importance des liens économiques entre les Etats-Unis et le Canada et sur leur signification quant à la stabilité, à la croissance et au bien-être de ce dernier. A consulter:

— Troisième partie:

— Chapitre 10: — La politique douanière des Etats-Unis et le développement économique du Canada.

— Chapitre 11: — Répercussions de la politique agricole des Etats-Unis sur le commerce canadien.

— Le programme de restrictions (p. 204).

1087. BREWIS, T.N., H.E. ENGLISH, ANTHONY SCOTT and PAULINE JEWETT, eds.

Canadian economic policy. Rev. Ed. Toronto: Macmillan, 1965.

A review of federal economic policy, including an analysis of Canadian commodity taxes and tariffs, and a comparison of the benefits of free trade versus protectionism. Of particular interest:

Ch. 1 — The pervasive effects of government policy.

Ch. 6 — Canada's international economic policy.

Ch. 11 — Fiscal policy.

Ch. 12 — Economic welfare and policy.

1088. BROCARD, LUCIEN.

Les doctrines économiques et sociales du marquis de Mirabeau. New York, Burt Franklin, 1970. 394 p.

L'auteur étudie dans ce livre Mirabeau, avant sa conversion à la Physiocratie. Nous recommandons spécialement:

— Première partie: Chapitre III:

n^o II: Mirabeau critique des théories commerciales du mercantilisme.
Mirabeau protectionniste (p. 164).

1089. BROEZE, FRANK J.

"The new economic history, the Navigation Acts and the continental tobacco market, 1770-90". *Economic History Review*, s. 2, 26(4): 668-678, Nov. 1973.

Review. Walton, Gary M. "The burdens of the Navigation Acts: a reply". *Economic History Review*, s.2, 26(4): 687-688, Nov. 1973.

A critique of "The new economic history and the burdens of the Navigation Acts" (*Economic History Review*, s. 2, 24(4): 533-542, Nov. 1971) by G. Walton.

1090. BRONSARD, CAMILLE.

Sur une nouvelle stratégie commerciale pour le Canada, dans *L'Actualité économique*. Vol. 52, n^o 4. octobre-décembre 1976. pp. 534-538.

Analyse des cinq objectifs proposés par le C.E.C. au sujet du libre-échange multilatéral comme nouvelle stratégie commerciale pour le Canada: 1) augmentation du niveau de vie réel des Canadiens: 2) réalisation du plein emploi: 3) stabilité des prix; répartition plus juste des revenus entre les différents groupes sociaux: 4) croissance soutenue de l'économie mondiale et progrès accéléré des pays en voie de développement.

1091. BROUSSEAU, VINCENT.

Ottawa regarde vers Washington. Montréal, 1942. 285 p.

Voir l'intérêt à retracer l'historique des relations commerciales entre les deux pays (Canada-E.-U.) et à relater les efforts entrepris par les divers hommes politiques canadiens et américains en vue d'amener la signature d'un traité de réciprocité.

L'importance des échanges entre les deux peuples, en dépit des obstacles douaniers et de certains préjugés n'a fait que s'accroître depuis quelques années et le Canada a joué un rôle de plus en plus considérable dans le commerce de son voisin.

Les entraves apportées aux échanges avec l'Europe au moyen de hausses de tarifs douaniers, contingentements, dépréciation et perturbation du commerce ont largement contribué à restreindre le trafic du Canada avec ses pays.

- Chapitre 1 — Les avantages du commerce international.
- Chapitre 2 — Les tendances du commerce canadien.
- Chapitre 3 — Premiers essais de rapprochement commercial.
- Chapitre 4 — Tentatives de renouvellement du traité.
- Chapitre 5 — Nouvelles tentatives de rapprochement commercial E.-U.
- Chapitre 6 — Le tarif Payne-Alrich.
- Chapitre 7 — L'entente Taft-Fielding et le tarif Underwood.
- Chapitre 8 — Le tarif Hawley-Smoot de 1930.
- Chapitre 9 — Les accords d'Ottawa.
- Chapitre 10 — Election de Franklin Roosevelt.
- Chapitre 11 — Négociations Hull-Herridge.
- Chapitre 12 — M. Mackenzie King à Washington.
- Chapitre 13 — Le traité de réciprocité de 1935.
- Chapitre 14 — Concessions des Etats-Unis au Canada.
- Chapitre 15 — Entretiens avec Londres et Washington.
- Chapitre 16 — L'avenir des relations canado-américaines.

BROWN, A.L.

Select documents of English constitutional history, 1307-1485.

Co-editor. See citation under S. Chrimes.

1092. BROWN, DOUGLAS C.

"Altering the tax structure to promote economic growth: trade-offs between the sales tax and the corporate tax". In John R. Allan and Irving J. Goffman, eds., *Queen's University papers in taxation and public finance*, no. 3. Toronto: Canadian Tax Foundation, 1966. No. 1, pp. 3-14.

Evaluates the utility of altering the tax structure (through a reduction of corporate income taxes and an increase of sales and excise taxes) in the interest of accelerating the rate of growth of the GNP in Canada.

1093. BROWN, LUCY.

The Board of Trade and the free trade movement, 1830-42. Oxford: Clarendon, 1958.

Part III, "The Board of Trade and the attack on the British tariff", is of particular interest. It describes the Board's opposition to a protection-oriented trade strategy and its reasons for this position. Titles of the chapters of interest are as follows:

- Ch. 9 — The tariff as a revenue instrument.
- Ch. 10 — Protectionism in England.
- Ch. 11 — Protectionism in the British colonies.
- Ch. 12 — The tariff and British exports.
- Ch. 13 — The Board of Trade and the budgets of 1841 and 1842.

BROWN, P.A.

English economic history: select documents.

Co-editor. See citation under A. Bland.

1094. BROWN, R.D.

"Continentalism in the automotive industry". In John L. Hazard, ed., *Canadian-American reciprocity and regional development at mid-continent.* (Writings on Canadian-American Studies, vol. 3) East Lansing, Mich.: Michigan State University, Committee of Canadian-American Studies, 1968. pp. 109-136.

A discussion of Canadian attitudes toward, and sources of dissatisfaction with, the Canadian-American Automotive Agreement, 1965-68.

1095. BROWN, ROBERT C.

Canada's national policy, 1883-1900: a study in Canadian-American relations. Princeton: Princeton University Press, 1964.

A history of Canadian-American relations, with emphasis on the North Atlantic fisheries, the Bering Sea, trade relations and the Alaska boundary. Subjects are treated topically rather than chronologically. Of particular interest:

- Ch. 5 — The rise of continentalism.
- Ch. 6 — Response of the parties.
- Ch. 7 — Problems of consolidation and expansion of trade.
- Ch. 8 — Rejection of continentalism.

1096. — — — — .

Canadian-American relations in the latter part of the nineteenth century. Unpublished Ph. D. dissertation. University of Toronto, 1962.

From the Canadian point of view, the author analyses the history of Canadian-American relations, with emphasis on fisheries disputes, the Bering Sea difficulties, Canadian-American trade relations, the Alaska boundary, the national policy and reciprocity. Unfortunately, the table of contents gives no clue as to the material of special interest.

1097. — — — — .

"Commercial unionists in Canada and the United States". *Canadian Historical Association, Report*, pp. 116-124, 1963.

Attempts to show that other historians have exaggerated the supposed appeal of the Commercial Union movement (1887-93) to Canadians and Americans.

1098. — — — — .

Confederation to 1949, by R.C. Brown and M.E. Prang, eds. (Canadian Historical Documents Series). Scarborough, Ont.: Prentice-Hall, 1966.

Of particular interest:

Part I, Sec. B — The development of the national policy.

Part II, Sec. B — Trade policy.

Part IV, Sec. B — Conservative and Liberal responses to economic crisis.

1099. BROWN, ROBERT R., and RAMSAY COOK.

Canada, 1896-1921: a nation transformed. (Canadian Centenary Series). Toronto: McClelland & Stewart, 1974.

Chapter 8, "Farmers railways and the tariff", deals with the organized resistance by farmers to the tariff between 1896 and 1910.

Chapter 9, "Imperialism nationalism and reciprocity", deals with the reciprocity question between 1907-11, which finally ended in Laurier's defeat.

1100. BROWNE, G.P., ed.

Documents on the confederation of British North America. Toronto: McClelland & Stewart, 1969.

Scattered references to the tariff throughout. Index must be consulted.

1101. BROWNING, H.J.

They didn't declare it. London: George G. Harrap, 1967.

A series of anecdotes about smuggling attempts by a former deputy chief investigation officer of British Customs and Excise. Illustrates the cooperation necessary between nations and the detection methods.

1102. BRUCHESI, JEAN.

Canada, réalités d'hier et d'aujourd'hui. Montréal, 1948. 403 p.

Chapitre 6. Le siècle du Canada: Effets de la politique tarifaire du gouvernement fédéral à la fin du XIX^e siècle. Raisons pour lesquelles le Canada a incliné vers un protectionnisme modéré sous Laurier. Concessions tarifaires accordés au Canada par les Etats-Unis au détriment de la Grande-Bretagne.

1103. BRYDEN, MARION H.

The costs of tax compliance: a report on a survey conducted by the Canadian Tax Foundation. (Canadian Tax Papers, no. 25). Toronto: Canadian Tax Foundation, 1961.

Examines the cost to corporate taxpayers of paying and collecting taxes for all levels of government, as distinct from the amount of taxes actually paid. Based on a survey of 500 groups. Chapters 1 to 3 are of particular interest.

BUCHANAN, W.W.

Changes in trade restrictions between Canada and the United States.

Co-author. See citation under C. Southworth.

1104. — — — — .

"The Anti-dumping Tribunal". *Industrial Canada*, 70(2): 15-19, June 1969.

A digest of an address by the Chairman of the Tribunal, outlining its functions.

1105. BUCHWALD, HAROLD.

Administration and the Carter Report. Don Mills, Ont.: CCH Canadian, 1967.

A critical review of the recommendations on tax formation, administration and adjudication of the Royal Commission on Taxation (in Vol. V, Chs. 31-34, and elsewhere).

1106. BUCKLEY, SUZANN C.

Attempts at imperial economic planning, 1887-1919; the Canadian response. Unpublished Ph.D. dissertation. Duke University, 1972.

An analysis of the failure of initiatives toward imperial economic cooperation, and Canada's role in relation to it.

1107. BUCOVETSKY, MEYER, and RICHARD M. BIRD.

"Tax reform in Canada: a progress report". *National Tax Journal*, 25(1): 15-41, 1972. Reproduced in monograph form under the same title. (Reprint Series no. 43). Toronto: University of Toronto, Institute for the Quantitative Analysis of Social and Economic Policy, n.d. Also in A.J. Robinson and James Cutt, eds., *Public finance in Canada: selected readings*. 2d ed. Toronto: Methuen, 1973. Ch. 4, no. 28.

An analysis of the process of tax reform in Canada, from the recommendations of the Royal Commission to 1972.

1108. BUEHLER, ALFRED G.

"Recent developments of the general sales tax". *Journal of Political Economy*, 36(1): 83-99, Feb. 1928.

A world history and analysis of the general sales tax between 1914 and 1928.

1109. — — — — .

"The Canadian sales tax and business opinion". *Annalist*, 27: 407-8, Mar. 19, 1926.

Summarizes the development of the federal sales tax, 1920-26, and reviews the objections to it within the Canadian business community.

1110. BURON, JEAN.

Les relations commerciales anglo-canadiennes, dans *L'Actualité économique*. Vol. 34, n° 3. octobre-décembre 1958. pp. 63-382.

Description schématique du commerce qu'entretient le Canada avec le Royaume-Uni. Présentation des principales caractéristiques et la composition des importations en provenance du Royaume-Uni, et des exportations vers ce pays: en tenant compte dans chacun de ces cas des possibilités des marchés, i.e. de la composition du commerce d'importation et d'exportation canadien avec l'ensemble du monde. On parle aussi de la politique douanière (tous préférentiels) ainsi que des problèmes monétaires de l'après-guerre et du rapprochement canado-américain.

1111. BURROUGHS, PETER.

British attitudes toward Canada, 1822-1849. (Canadian Historical Controversies Series). Scarborough, Ont.: Prentice-Hall, 1971.

The major premise of this book is that English attitudes toward colonial possessions affected British policy, which in turn affected the political and economic development of the colonies.

The work of various historians is examined and criticized with respect to their conclusions on English opinion on a variety of matters.

The protection-free trade controversy is one of the areas examined. The history of this controversy is summarized in Part I, "Protection or free trade". Traditional and revisionist interpretations of British attitudes are described and contrasted in Part II and Part III.

1112. — — — — .

The colonial reformers and Canada, 1830-1849: selections from documents and publications of the times. Toronto: McClelland & Stewart, 1969.

Material is drawn from writings, parliamentary speeches, editorials and articles between 1830 and 1850. Of particular interest:

Part II — Commercial value of colonies.

Ch. 1 — Colonial trade and investment.

Ch. 2 — Colonies: profit or loss?

Ch. 3 — Imperial protection or free trade?

Part VII — The future of the British Empire in North America.

Ch. 1 — The forces of separation and imperial unity.

Ch. 2 — Colonial representation.

Ch. 3 — Relations with the United States.

Ch. 4 — American annexation or Canadian confederation?

1113. BURT, ALFRED L.

Imperial architects: being an account of proposals in the direction of a closer imperial union, made previous to the opening of the first Colonial Conference of 1887. Toronto: Humphrey Milford, 1913.

Describes various proposals of the eighteenth and nineteenth centuries for a closer connection between Great Britain and her colonies. Of particular interest:

Period II — The nineteenth century.

Ch. 8 — Commercial preference.

Ch. 9 — Federation.

Ch. 10 — The Imperial Federation League-
conclusion

1114. — — — — .

The old Province of Quebec. Toronto: Ryerson, 1933.

A history of the British Regime in Quebec between 1760 and 1791. Chapter 18, "Trade, education, tenures and finance", outlines the problems of the administration in relation to the collection of customs duties.

1115. BURTON, F.W.

"Staple production and Canada's external relations". In Harold A. Innis, comp., *Essays in political economy in honour of E.J. Urwick.* Toronto: University of Toronto Press, 1938. pp. 45-58.

An analysis of how Canada's commercial interests and policy have affected her general relations with other nations. A good short overview of our tariff history from the British Regime onward, with a description of our policy considerations in 1938.

1116. BURTON, HERBERT.

"The sales tax". *Economic Record*, 6(11): 244-248, Nov. 1930.

Covers the past history of the tax, the tax in Canada and Australia, and the tax as a fiscal measure.

1117. BUTLER, M.B.C.

Les Organismes de l'état favorisent l'expansion du commerce extérieur, dans *Commerce extérieur*. Vol. 9, n° 228. 1951. pp. 494-511.

Accords commerciaux avec seize pays à la Conférence de Torquay: nouvelles négociations tarifaires, intervenues entre les membres actuels, embrassent une plus grande variété de genres et, dans plusieurs ceux-ci envisagent de nouvelles réductions sur des produits qui avaient fait l'objet de négociations antérieures. Aperçu des concessions tarifaires qui ont le plus d'intérêts pour le Canada et de concessions correspondantes consenties dans le cadre du tarif des douanes du Canada.

1118.

CCH Canadian. *Canadian bar papers on tax reform 1971: presented at the 1971 annual meeting of the Canadian Bar Association, Banff, Alberta*. Don Mills, Ont.: CCH Canadian, 1971.

An analysis of the provisions of Bill C-259 tabled on June 30, 1971, in the House of Commons by the Taxation Section of the Canadian Bar Association.

1119. — — — — .

Canadian government programs and services. Don Mills, Ont.: CCH. Annual.

Under the "Departments" section one finds a list of each department's chief officers, departmental organization charts, outlines of the functions and responsibilities of each departmental branch and division, a listing of the relevant Acts, the programs and services administered by the department and statistical data regarding budgetary revenue and expenditures.

1120. CNUCED.

Evaluation des effets des négociations Kennedy sur les obstacles tarifaires. Publication des Nations Unies. New York, 1968. 271 p.

Dans la deuxième partie de cette étude (celle qui nous intéresse le plus), l'auteur Bela A. Belassa est cité à déclarer des faits à l'appui de l'idée que la structure tarifaire dans les pays industriels est orientée dans un sens défavorable aux importations de produits transformés en provenance des pays en voie de développement.

1121. CALLAGHAN, W.J.

"Export drawbacks: how they work". *Foreign Trade*, 107(1): 25-28, Jan. 5, 1957.

A digest of the regulations only.

1122. CALLENDER, GUY S., ed.

Selections from the economic history of the United States, 1765-1860, with introductory essays. Boston: Ginn, 1909.

A collection of documents and essays by well-known historians on various facets of U.S. economic history. The material is arranged under subject headings. Of particular interest:

Ch. 3 — Colonial policy.

Ch. 4 — Economic aspects of the Revolution.

1123. CAMPBELL, R.M.

"Empire free trade". *Economic Journal*, 39(155): 371-378, Sept. 1929.

A discussion of the trade advantages and disadvantages of the British Empire acting as a single fiscal unit.

1124. CANADA.

Anti-dumping Tribunal. *Annual report*. Ottawa: Queen's Printer. Annual from 1969.

Reports, made up yearly, recording details of inquiries held that year into alleged injuries to Canadian industry due to dumping by another country.

1125. CANADA.

Comité sénatorial permanent des Affaires étrangères. *Rapport sur les relations du Canada avec la Communauté européenne*. Ottawa, Imprimeur de la Reine, 1973. 52 p.

Le Comité cherche à examiner dans ce rapport comment le Canada resserre ses liens commerciaux et autres avec la Communauté. Quelles mesures peuvent être prises pour faire comprendre son importance aux Canadiens? Comment les Canadiens et les membres de la Communauté peuvent-ils se rendre compte que si la polarisation commerciale se produit autour des principales entités commerciales mondiales que sont les Etats-Unis, le Japon et la Communauté européenne, le Canada restera en plan ou deviendra partie intégrante du bloc régional économique et commercial de l'Amérique du Nord? A consulter particulièrement:

— III: Relations entre le Canada et la Communauté.

n^o iii a) Accord préférentiel ou non préférentiel.

1126. CANADA.

Commission Royale d'Enquête sur la fiscalité. *Rapport*. Ottawa, Roger Duhamel, Imprimeur de la Reine, 1966, Tome 5; 274 p.

Document gouvernemental faisant état d'une analyse sur les taxes de vente et les taxes et droits d'accise de même que l'administration générale de l'impôt. A consulter spécialement:

— Première partie: Les taxes de vente et les taxes et droits d'accise.

1127. CANADA.

Commission Royale d'Enquête sur les perspectives économiques du Canada. *Rapport Final*. Ottawa, Edmond Cloutier, Imprimeur de la Reine, 1958.

Ce rapport nous présente une étude sur l'essor économique probable du Canada ainsi que sur les problèmes qu'il semble devoir poser. Nous recommandons:

- Chapitre 3: Le Canada et les Etats-Unis.
 Les tarifs douaniers des deux pays (pp. 49-50).

1128. CANADA.

Conseil économique du Canada. *Au-delà des frontières. Une nouvelle stratégie commerciale pour le Canada*. Ottawa, Information Canada, 1975. XV, 226 p.

Etude faisant le bilan de la politique commerciale du Canada, et tentant d'en élaborer une plus adaptée à notre temps, et recommandant une complète libération des échanges.

- A lire: Chapitre 1, Le bilan du protectionnisme.
 Chapitre 6, Les avantages de la libération des échanges.
 Chapitre 7, La libération multilatéral des échanges.
 Chapitre 9, Le libre-échange avec les Etats-Unis.
 Chapitre 13, La transition vers le libre-échange.

1129. CANADA.

Department of External Affairs. *Documents on Canadian external relations*. Ottawa: Queen's Printer, 1967-74. 7 v.

Material on tariff relations, imperial relations and customs agreements are scattered throughout. See the index. The volumes are organized as follows:

- Vol. I — 1909-1918.
Vol. II — Peace Conference 1918.
Vol. III — 1919-1925.
Vol. IV — 1926-1930.
Vol. V — 1931-1935.
Vol. VI — 1936-1939.
Vol. VII — 1939-1941.

1130. — — — — .

News release. (No. 1) June 30, 1967.

A complete and detailed account of Kennedy Round results and Canada's participation. Table of contents reads as follows:

- Item 1 — Press release outlining tariff concessions obtained and granted by Canada.
- Item 2 — July 1 issue of "Foreign trade" on Kennedy Round.
- Item 3 — Background release on GATT and Kennedy Round.
- Item 4 — Press release and complete text of Anti-dumping Code.
- Item 5 — Press release and complete text of the Cereals Agreement.
- App. I — List of tariff concessions from the U.S., EEC, Nordic countries, Switzerland, Japan and LDC's of interest to Canada.
- App. II — List of Canadian tariff concessions.
- App. III — List of participating countries in the Kennedy Round.

1131. CANADA.

Department of External Affairs. Information Division. *Canada adjusts to the results of the Kennedy Round.* (Statements and Speeches, no. 68/1).

A brief description of decisions made at the Kennedy Round of GATT and their implications for Canada, especially in the manufacturing sector. A discussion of the long term benefits for Canada of the GATT tariff reductions. Stresses the necessity of taking full advantage of the Kennedy Round results, especially in the business community, and of continually working toward trade liberalization.

1132. — — — — .

Canada's foreign trade. (Reference Paper no. 30). Aug. 9, 1948. pp. 5-6, 12.

A brief outline of the history of Canadian tariffs and the directions they have tended to take.

1133. — — — — .

Canada's interest in Geneva Trade Conference. (Reference Paper no. 21). (26/03/47).

An excellent brief outline of Canada's tariff levels and of her position and goals as she enters GATT negotiations.

1134. — — — — .

Canada's role in the world trading economy. (Statements and Speeches, no. 70/21).

Discusses general developments in international economic relations and their impact on Canada's economy and trade. Focuses on the protectionist policies of the U.S., Britain and the EEC and what they mean for Canada's economic policy. Mention is made of GATT and the Anti-dumping Tribunal.

1135. — — — — .

Canada's trade in a changing world. (Statements and Speeches, no. 62/5).

A discussion of the implications for Canada of British accession into the European Economic Community. Expresses fear of the loss of easy access into Britain, plus other main issues involving the whole Commonwealth.

1136. — — — — .

GATT on the threshold of a new economic era. (Statements and Speeches, no. 67/39).

A general review of the Kennedy Round negotiations, followed by an analysis of Canada's suggestions for future policy options.

1137. — — — — .

International economic co-operation. (Statements and Speeches, no. 53/6).

A good brief introduction to the history and operation of GATT. There is a sizeable section on Canada and Canadian-U.S. trade relations in respect to the tariff.

1138. — — — — .

Taxation in Canada. (Reference Paper no. 105). Jan. 1974. pp. 10-12.

A definition of customs duties, excise duties and excise taxes, and their application in Canada.

1139. — — — — .

The best is yet to be. (Statements and Speeches, no. 60/42).

A speech declaring that, despite recent comments to the contrary, Canadian-American trade relations are still good. Also, special reference to recent Canadian government action tightening up existing customs practice on the importation of British cars.

1140. — — — — .

The future role of GATT. (Statements and Speeches, no. 59/40).

Praises GATT, reviews its accomplishments and reiterates Canada's support for GATT in liberalizing world trade.

1141. — — — — .

The General Agreement on Tariffs and Trade. (Statements and Speeches, no. 54/58).

A general discussion of GATT, with scattered references to Canada's opinions on various GATT issues.

1142. — — — — .

The outlook for trade policy. (Statements and Speeches, no. 67/23).

An excellent description and explanation of Canada's participation in the Kennedy Round of GATT, followed by a more general discussion of possible problems which could arise after the Kennedy Round, and possible policy options.

1143. — — — — .

World trade at the crossroads. (Statements and Speeches, no. 55/9).

A speech delivered at the time of the Geneva meeting of GATT to explain what exactly it was and what it entailed, as well as its implications for Canada.

1144. CANADA.

Department of Finance. *Brief to the Honourable W.E. Harris, Minister of Finance, re imports of cooking and heating appliances from the United States and the effect on the Canadian industry, Jan. 1955.*

A presentation explaining the position of the Canadian Institute of Stove & Furnace Manufacturers, and expressing its concern about the impact of U.S. imports of these products on their industry. The recommendations call for more protection for Canadian manufacturing, and especially for a return to the customs regulations prior to 1948.

1145. — — — — .

Federal sales and excise taxation. (Discussion Paper). Monday, June 23, 1975.

Primarily an analysis of the commodity tax system (general sales taxes, excise duties and excise taxes) and proposals for its improvement. Table of contents reads as follows:

- Ch. 1 — Commodity taxes: a background discussion.
- Ch. 2 — The manufacturer's sales tax: an analysis.
- Ch. 3 — Discussion of alternatives.
- Ch. 4 — An outline of a wholesale tax for Canada.
- Ch. 5 — Excise duties and excise taxes.

1146. — — — — .

Report of the Sales Tax Committee. Ottawa, 1956.

A report of the Committee on certain problems concerning the administration of the sales tax.

1147. — — — — .

Taxation in Canada. 1973. pp. 19-20.

For the layman. A brief definition of excise taxes and duties and customs duties and their role within the Canadian system.

1148. — — — — .

White paper on anti-dumping. Ottawa: Queen's Printer, 1968.

A good background on anti-dumping legislation in Canada. Table of contents reads as follows:

- Ch. 1 — International agreements.
 - Article VI of GATT.
 - Anti-dumping Code.
- Ch. 2 — Present Canadian anti-dumping legislation.
- Ch. 3 — Draft Canadian Anti-dumping Act.

1149. CANADA.

Department of Finance. Advisory Board on Tariffs and Taxation. *Annual report.* Ottawa, 1928 —

A list of the companies, in any given year, who made application to be heard before the Board.

1150. CANADA.

Department of Industry, Trade and Commerce. *Small business manual*. 3d ed. 1959. In Ch. 10, "Government law and regulations", there is a short description of customs duties and excise taxes, covering two or three pages.

1151. CANADA.

Department of Industry, Trade and Commerce. Import Analysis Division. *Import analysis*. Irregular.

Irregular reports based on detailed analyses of various imports into Canada. Section IV, "Canadian and foreign tariffs", shows under which tariffs certain items are dutiable.

1152. CANADA.

Department of Industry, Trade and Commerce. Industrial & Trade Inquiries Division. *Doing business in Canada*. Ottawa: Information Canada, 1958 —. Irregular.

The volumes entitled *Canadian customs duties* and *Taxation — sales, excise, commodity* provide a description of the Canadian tax system. A basic overview designed for the businessman.

1153. CANADA.

Department of Industry, Trade and Commerce. Office of Trade Relations. *The Kennedy Round results*. Ottawa: Queen's Printer, 1967.

A detailed account of the results of the Kennedy Round, with some information on Canada.

1154. CANADA.

Department of National Revenue. *Customs tariff: index to commodities*.

A guide to commodities and their tariff item numbers, tariff rates, and a number of memoranda with further information on various commodities.

1155. — — — .

Federal sales tax and excise tax manual. Ottawa: Department of National Revenue, Apr. 1, 1971.

Organized in looseleaf form and updated continually. This manual is an integrated publication which includes a copy of the Office Consolidation of the Excise Tax Act and a series of ET Memoranda. Essentially a collection of many of the principal tax guidelines taxpayers use most frequently in determining their tax liability and entitlements. The memoranda contain the instructions and procedures for interpreting and applying the provisions of the Excise Tax Act to typical tax situations.

1156. — — — — .

Report of the Department of National Revenue: customs, excise and taxation. Annual.

Basically, shows the amount of revenue collected on a yearly basis.

1157. CANADA.

Department of National Revenue. Customs and Excise. *Consolidated index to customs law and regulations.*

A guide to the memoranda.

1158. — — — — .

Customs tariffs: index to regulations and instructions.

An index to memoranda numbers pertaining to customs tariff item rules and regulations.

1159. — — — — .

Excise news. (Formerly *Federal sales tax news*). Quarterly.

Shows recent developments in the regulations and legislation applying to excise taxes.

1160. CANADA.

Economic Council of Canada. *An outline of a new trade strategy for Canada.* 1975.

Criticizes the protectionist policy of Canada and advises a policy of trade liberalization, whereby Canadian industry would be able to "reorganize and prosper".

1161. CANADA.

Information Canada. *Organization of the Government of Canada.* Ottawa: Information Canada, 1958 — Annual.

Includes a description of Revenue Canada, with its historical background, its overall responsibilities, the names of its Ministers and principal officers, its organization chart, and a breakdown of its chief divisions and their responsibilities.

1162. CANADA.

Ministère du Commerce. *A la conquête des marchés du monde*. Ottawa, Imprimeur de la Reine, 1967. 230 p.

Série d'articles ayant pour but de renseigner les hommes d'affaires canadiens sur une plus forte pénétration des marchés extérieurs. Mentionnons principalement la section: Les tarifs douaniers et les documents d'exportation.

1163. CANADA.

Ministère des Finances. *La fiscalité indirecte*. Document d'étude, Ottawa, 1975. 39 p.

On se préoccupe surtout, dans ce document, de la structure de la fiscalité indirecte, c'est-à-dire du stade de la distribution auquel ces taxes sont imposées et de la façon dont elles sont appliquées.

1164. CANADA.

Royal Commission on the Automotive Industry. *Report*. Ottawa: Queen's Printer, 1961.

Reviews. Beigie, Carl E. *The Canada-U.S. Automotive Agreement: an evaluation*. Montreal: Private Planning Association of Canada, 1970.

Brown, R.D. "Continentalism in the automotive industry". In John L. Hazard, ed., *Canadian-American reciprocity and regional development at mid-continent*. (Writings on Canadian-American Studies, vol. 3). East Lansing, Mich.: Michigan State University, Committee of Canadian-American Studies, 1968. pp. 109-136.

Cowan, Ralph K. *Effects of the United States-Canadian Automotive Agreement on Canada's manufacturing, trade and price posture*. Unpublished Ph. D. dissertation. University of Michigan, 1972.

Deutsch, Antal. "Roll out the tariff: the economics of the Canada-United States Automobile Agreement". *Queen's Quarterly*, 72(1): 169-177, 1965-1966.

Helmets, Henrik O. *The United States-Canadian Automobile Agreement: a study in industry adjustment*. Ann Arbor: University of Michigan Press, 1967.

Johnson, Harry G. "The Bladen Plan: a reply". *Canadian Journal of Economics and Political Science*, 29(4): 515-518, Nov. 1963.

----. "The Bladen Plan for increased protection of the Canadian automotive industry". *Canadian Journal of Economics and Political Science*, 29(2): 212-238, May 1963.

----. *The Canadian quandary: economic problems and policies*. Toronto: McGraw-Hill, 1963.

MacDonald, Neil B. "A comment: the Bladen Plan for increased protection for the automotive industry". *Canadian Journal of Economics and Political Science*, 29(4): 505-515, Nov. 1963.

Neisser, Albert C. *The impact of the Canada-United States Automotive Agreement on Canada's motor vehicle industry: a study in economics of scale*. Unpublished Ph.D. dissertation. New School for Social Research, 1966.

Private Planning Association of Canada. Canadian-American Committee. *Towards a more realistic appraisal of the Automotive Agreement*. Montreal: Private Planning Association of Canada.

Wonnacott, Paul. "Canadian automotive protection: content provisions, the Bladen Plan and recent tariff changes". *Canadian Journal of Economics and Political Science*, 31(1): 98-116, Feb. 1965.

Considerable material on Canada's tariff structure as it applies to the automotive industry. Of particular interest:

- Ch. 1 — Nature of the investigation.
- Ch. 2 — The historical context.
- Ch. 3 — The structure of the industry.
- Ch. 4 — Tariff administration.
- Ch. 5 — Proposals made in the briefs presented to the Commission.
- Ch. 6 — Recommendations.
- Ch. 7 — Conclusions.
- App. 5 — Excerpts from the customs tariff and regulations pertaining to automobiles and automotive parts.
- App. 6 — Statistics, Table 7 — Value for duty and duty collected — automotive products in Canada, 1950-1960.
- App. 9 — Excise tax collected on passenger automobiles in Canada, 1955-1960.

1165. CANADA.

Royal Commission on Canada's Economic Prospects. *Final Report*. Reprint. Ottawa: Queen's Printer, 1963.

(See also the following related studies:)

— Brecher, Irving, and S.S. Reisman. *Canada-United States economic relations*. (A Study for the Royal Commission on Canada's Economic Prospects). n.p., July 1957.

— Young, John H. *Canadian commercial policy*. (A Study for the Royal Commission on Canada's Economic Prospects). Ottawa: Royal Commission on Canada's Economic Prospects, 1957).

Review. Stykolt, Stefan, and Harry C. Eastman. "Disturbing prospects". In Stykolt's *Efficiency in the open economy: collected writings on Canadian economic problems and policies*. Toronto: Oxford University Press, 1969. Ch. 10.

Chapter 20, "The role of government", includes a consideration of the effect of the Canadian tariff, and recommendations with respect to future policy.

1166. CANADA.

Royal Commission on Customs and Excise. *Final report*. Ottawa: King's Printer, 1928.

The conclusions of the Royal Commission created to investigate the Department, in response to allegations that the U.S. Volstead Act was being contravened by members of the Department. The Report itself is pretty prosaic. There is only half a page on smuggling, and that is quite general in scope.

1167. CANADA.

Royal Commission on Dominion-Provincial Relations. *Report*. Ottawa: King's Printer, 1940. 3 v.

(See also Stewart Bates, *Financial history of Canadian governments: a study prepared for the Royal Commission on Dominion-Provincial relations*. Ottawa: King's Printer, 1939).

Of particular interest:

Vol. I — *Canada: 1867-1939*. — (An economic history of Canada. Each chapter deals with a chronological period (e.g. Ch. 2 — "The first thirty years", Ch. 3 — "The wheat boom, 1896-1913") and each chapter has a section describing the public finance of that period).

Vol. II — Sec. A, Ch. 4, Subs. 5 — "Prevention of interference with inter-provincial trade". (Shows ways of coping with different types of trade barriers between provinces).

- Vol. II — Sec. B, Ch. 8 — “Equity and efficiency in taxation”. — (Defines the terms “equity” and “efficiency” and recommends certain reforms within the Canadian system).
- Vol. III — Sec. 1 — “Comparative statistics of public finance: grand summary, all governments”. — (Covers the period between 1913 and 1937).

CANADA.

Royal Commission on Dominion-Provincial Relations. *Report: Appendix III*.

See citation under W. Mackintosh.

1168. CANADA.

Royal Commission on Taxation. *Report*. Ottawa: Queen's Printer, 1966. 6 v.

(See also the following related studies:

- Bertrand, Robert J., Alice Desjardins and Rene Hurtubise. *Legislation, administration and interpretation processes in federal taxation*. (Study for the Royal Commission on Taxation, no. 22). Ottawa: Queen's Printer, 1967.
- Bourgeois, J. Mathias. *Sources of sales and excise tax revenues*. (Study for the Royal Commission on Taxation, no. 7). Ottawa: Queen's Printer, 1966.
- Gillespie, W. Irwin. *The incidence of taxes and public expenditure in the Canadian economy*. (Study for the Royal Commission on Taxation, no. 2). Ottawa: Queen's Printer, 1966.
- Tarasofsky, Abraham. *The feasibility of a Canadian federal sales tax*. (Study for the Royal Commission on Taxation, no. 6). Ottawa: Queen's Printer, 1966).

Reviews: Beach, D.I. “The Carter Report: sales taxes”. *Canadian Chartered Accountant*, 93(6): 435-437, Dec. 1968.

Bird, Richard M. *Sales tax and the Carter Report*. Don Mills, Ont.: CCH Canadian, 1967.

----. *Taxes and tax reform in Canada*. (Policy Paper no. 5). Toronto: University of Toronto, Institute for the Quantitative Analysis of Social and Economic Policy, Mar. 1969.

Bossions, John. “The objectives of taxation and the Carter Commission proposals”. *Canadian Public Administration*, 12(2): 137-165, Summer 1969.

----. “The use of a normative model to analyse tax-reform proposals”. In Lawrence H. Officer and Lawrence B. Smith, eds., *Canadian economic problems and policies*. Toronto: McGraw-Hill, 1970. pp. 54-80.

Buchwald, Harold. *Administration and the Carter Report*. Don Mills, Ont.: CCH Canadian, 1967.

Bucovetsky, Meyer, and Richard M. Bird. "Tax reform in Canada: a progress report". *National Tax Journal*, 25(1): 15-41, 1972.

Carter, Kenneth L. "Canadian tax reform and Henry Simons". *Journal of Law and Economics*, 11(2): 231-242, Oct. 1968.

McDonald, John G. *Tax administration*. (Butterworths Carter Report Studies, no. 5). Toronto: Butterworths, 1968.

Musgrave, Richard A. "An evaluation of the Report". *Canadian Tax Journal*, 15(4): 349-370, July/Aug. 1967.

----. "The Carter Commission Report". *Canadian Journal of Economics*, 1 (suppl. 1): 159-182, Feb. 1968.

The tariff is excluded from commentary. Comments on volumes of particular interest are covered in separate citations. Table of contents reads as follows:

- Vol. I — *Introduction, acknowledgments, and minority reports.*
- Vol. II — *The use of the tax system to achieve economic and social objectives.*
- Vols. III
& IV — *Income Tax.*
- Vol. V — *Sales taxes and general tax administration.*
- Vol. VI — *Implications of the proposed tax reforms.*

1169. — — — — .

Report, Vol. II: the use of the tax system to achieve economic and social objectives. Ottawa: Queen's Printer, 1966.

Of particular interest:

- Ch. 1 — The objectives of the tax system. (The alternatives open to government, a statement of objectives, discussion of the priority of objectives, and conclusion).
- Ch. 2 — Conflicts among objectives. (Discussion of the conflict between full employment and price stability, the concept of economic growth, the conflict between economic growth and full employment, between economic growth and price stability, and between economic growth and equity).
- Ch. 3 — Fiscal policy for stability. (A description of existing fiscal policy weapons, an evaluation of federal fiscal policy between 1953-1963, an appreciation of such problems as persistent surpluses

and deficits and revenue drag and a discussion of ideal fiscal policy in a federal state).

- Ch. 4 — Fiscal policy for growth. (A discussion of such factors as the supply of labour, technological change, capital formation, increasing investment and savings rates at full employment and Canada's future prospects).
- Ch. 5 — International economic relations. (The influence of full employment, price stability, the balance of payments and taxes on Canada's international competitive position, the relationship between economic growth, the balance of payments and foreign investment, and an appreciation of the effects of the proposed tax changes on Canada's prospects).
- Ch. 6 — Fiscal policy for redistribution of income.
- App. G — Proof that a shift from direct to indirect taxes is equivalent to a change in the interest rate.

1170. — — — — .

Report, Vol. V: sales tax and general tax administration. Ottawa: Queen's Printer, 1966.

Of particular interest:

Part A — Sales and excise taxes and duties.

- Ch. 28 — Form of collection of sales taxes.
- Ch. 29 — The scope of sales taxes.
- Ch. 30 — Excise taxes and excise duties.

Part B — General tax administration.

- Ch. 31 — Tax organization.
- Ch. 32 — Tax formation.
- Ch. 33 — Tax administration.
- Ch. 34 — Tax adjudication.
- App. A — A presentation of regressiveness under a sales tax.
- App. B — Some anomalies and areas of administrative difficulty among the existing sales tax exemptions for consumption goods under the present manufacturer's sales tax.
- App. E — An examination of the application of the present tax to producer goods.
- App. F — The institutional exemptions today.
- App. G — Explanatory comments on excise taxes and excise duties.

1171. — — — — .

Report, Vol. VI: implications of the proposed tax reforms. Ottawa: Queen's Printer, 1966.

Of particular interest:

- Ch. 35 — Effects of our proposals upon the revenue yield of the tax system.
- Ch. 36 — Incidence of the proposed system.
- Ch. 37 — The economic effects of the proposed tax reforms.
- Ch. 38 — Federal-provincial implications.
- App. D — Derivation of the 1964 sales tax base under our proposals.
- App. E — Estimate of the incidence of the proposed sales tax and direct taxes for family units classified by income.

1172. — — — — .

Royal Commission on Taxation: summary of public hearings, 1963-64, containing summaries of all briefs examined by the Commission, April 16, 1963 to January 24, 1964. Don Mills: CCH Canadian, 1964.

The topical arrangement begins on page 267. Subject headings include customs duties, excise taxes and excise duties, and sales taxes.

1173. CANADA.

Statistics Canada. *Canadian international trade classification numeric index.*

For importers and their agents. A listing in numeric sequence of the codes designed to be used in conjunction with the *Canadian international trade classification commodity index.*

1174. — — — — .

Control and sales of alcoholic beverages in Canada. Annual.

A report, in any given year, of various aspects of the sale and control of alcohol under such headings as government revenue, total sales and production. Figures are available on the import and export of alcoholic beverages.

1175. — — — — .

Trade of Canada: Vol. III: imports. Annual.

A listing by commodity and by country of imports for any given year, with columns showing quantity, value and duty collected.

1176. CANADA.

Statistics Canada. Public Finance Division. *Federal government finance: revenue and expenditures, assets and liabilities*. Annual.

Contains some information on the revenue collected from indirect taxes.

1177. — — — — .

Principal taxes and rates: federal, provincial and local governments. Annual.

The section entitled "Excise duties and excise taxes levied by federal government" in Part III is of some interest.

1178. CANADA.

Tariff Board. *Reports*.

A record of appeals to the Tariff Board regarding such matters as tariff classification, value for duty, etc. There is a subject matter index at the end of each volume.

1179.

Canada, dans *Commerce Canada*. Vol. 126, no 12. décembre 1975. pp. 24-26.

L'admissibilité et les modalités de remboursement de la taxe d'accise canadienne de 10¢ le gallon sur l'essence.

1180.

"Canada at the Ottawa Conference". *Fortnightly Review*, n.s., 784: 452-462, Apr. 1, 1932.

A history of imperial preference in Canada, and a discussion of the possible Canadian viewpoint regarding this issue at the upcoming Economic Conference.

1181.

"Canada: the Tariff Board and tariff policy". *Round Table*, no. 94, pp. 394-402, Mar. 1934.

A description of the functions of the Board.

1182.

Canadian Export Association. *Canada's approach to multilateral trade negotiations under the General Agreement on Tariffs and Trade*. Toronto: Canadian Export Association, 1973.

Part I is a discussion of the forthcoming multinational trade negotiations. Part II discusses the growing influence of multinational enterprises and their effects on Canada's negotiating strategy. Part III analyses the economic, social and political developments at home since the Kennedy Round, and changes in economic and trade relations with the U.S. in terms of their implications for Canada's approach to the next GATT Round. The American perspective on Canada-U.S. relations in GATT is discussed in Part IV. Part V shows Canada's options and objectives in the bargaining of tariff and nontariff barriers.

1183.

Canadian Imperial Bank of Commerce. *Doing business in Canada: a guide to the incorporation of companies in Canada and Canadian taxes*. Toronto: Canadian Imperial Bank of Commerce, 1961.

For the small businessman. Contains a very brief description of tariffs, federal sales and excise taxes.

1184.

Canadian Importers Association. *Guide to Canadian importing 1972*. Toronto: Canadian Importers Association, 1972.

For the small businessman. An overview of tariff procedures and regulations in Canada.

1185.

Canadian Manufacturers' Association. "Tariff policy for Canada". In K.J. Rea and J.T. McLeod, *Business and government in Canada: selected readings*. Toronto: Methuen, 1969. Ch. 29.

Reprinted from the Association's submission to the Canadian Tariffs and Trade Committee, May 1964.

1186.

Canadian sales and excise tax guide. Montreal: CCH Canadian, 1966. Annual.

An extremely detailed guide for businessmen, accountants and lawyers.

1187.

Canadian Tax Foundation. *Canadian fiscal facts: principal statistics of Canadian public finance*. Toronto: Canadian Tax Foundation, 1957. Annual.

Statistical information, covering most aspects of federal, provincial and municipal finance in Canada.

1188. — — — — .

Report of the proceedings of the tax conferences of the Canadian Tax Foundation, 1947-. Annual.

Of particular interest:

- 1951, pp. 55-68 — Due, John F. "Manufacturers general sales tax".
— An analysis of Canadian taxes in the light of the requirements of a sound tax structure.
- 1953, App. B. — "Data paper on sales tax". — The sale price, the general appeal procedure, and simplifying the exemptions.
- 1954, pp. 83-116 — "Sales tax". — Exemption problems, the sale price and appeal procedures.
- 1955, pp. 231-290 — "Sales tax". — A round table discussion.
- 1956, pp. 139-166 — "Review of report of Sales Tax Committee". — A round table discussion.
- 1956, pp. 238-268 — "The government's problems in tax administration". — Includes a presentation by the Deputy Minister, Mr. Laberge.
- 1957, pp. 212-240 — "The tariff". — A round table discussion.
- 1960, pp. 145-163 — "Jurisdiction and procedure of the Tariff Board". — The jurisdiction of the Tariff Board and the practice on appeals to the Exchequer and Supreme Courts.
- 1960, pp. 182-197 — "Federal sales tax". — A panel discussion.
- 1962, pp. 49-69 — "A.B.C.'s of federal sales tax". — A panel discussion.
- 1962, pp. 243-273 — "Sales taxes in Europe and Canada". — A discussion of the systems of France, the EEC and Canada.
- 1967 (Apr.),
pp. 294-314 — "Sales taxes". — A panel discussion.
- 1967 (Apr.),
pp. 408-433 — "Administration". — A panel discussion.

- 1967 (Nov.),
pp. 7-35 — "Anatomy of a tax system". — A panel discussion.
- 1967 (Nov.),
pp. 315-337 — "The tax mix". — A panel discussion.
- 1972, pp. 326-347 — "Value-added tax for Canada". — A panel discussion.
- 1973, pp. 6-38 — "Effective taxes on trade: Canada, United States and the European Economic Community". — A panel discussion.
1189. — — — — .
- Tax memo.* (Nos. 1-). Toronto: Canadian Tax Foundation, 1954- Irregular.
- Of particular interest:
- 1954, no. 1;
- 1956, no. 9;
- 1959, no. 20;
- 1960, no. 22;
- 1961, no. 26;
- 1962, no. 30;
- 1964, no. 35;
- 1965, no. 37;
- 1966, no. 41;
- 1967, no. 43;
- 1969, no. 48 — *Federal budget outlook.*
Reviews the fiscal year or years since the last memo, and the tax changes, if any. Always presents tables indicating federal government sources of revenue and expenditure.
- Feb. 1955, no. 5 — *Report on federal sales tax.*
Recommends certain modifications to the Excise Tax Act.
- Apr. 1955, no. 6 — Perry, J. Harvey. *Are taxes too high?* A digest of the author's address to the Canadian Club.
- Sept. 1955, no. 8 — *Sales tax revenue analysed.*
An attempt to break down the sales tax revenue for the fiscal year ended March 31, 1954 by major commodity groups and by selected goods.
- Sept. 1960, no. 23 — Due, John F. *The indirect sales tax illusion.* A comparison of the advantages of indirect and direct sales taxes.

- Apr. 1963, no. 33 — *Taxation Commission brief.*
A copy of the Canadian Tax Foundation's brief to the Royal Commission on Taxation.
- Aug. 1963, no. 34 — *Summary of recommendations submitted to the Royal Commission on Taxation.*
A summary of the briefs submitted by associations, corporations and individuals to the Carter Commission during its public hearings.
- Apr. 1967, no. 44 — *Report of the Royal Commission on Taxation.*
Summarizes Vol. VI of the *Report* of the Royal Commission and also the minority reports in Vol. I.
- Oct. 1970, no. 51 — *White Paper on Tax Reform and reports of Senate and House of Commons Committees.*
A summary of the proposals of the White Paper and the major recommendations made on them by the committees.

1190. — — — — .

The national finances: an analysis of the programme of revenues and expenditures of the Government of Canada. Toronto: Canadian Tax Foundation, 1955.

A companion to *Canadian fiscal facts*. An emphasis on federal policy regarding revenues and expenditures. Outlines the budget-tax structure and the expenditure program.

1191. CAPE, EDWARD M.

Canada's role in Britain's trade. Montreal: Private Planning Association of Canada, 1965.

Includes a description of Canada's anti-dumping system, often comparing it to Article VI of the GATT charter and a discussion of its relevance to Canada's trade with Great Britain.

— — — — .

Trade liberalization and the Canadian pulp and paper industry.

Co-author. See citation under W. Haviland.

1192. CARELESS, J. M.

The union of the Canadas: the growth of Canadian institutions, 1841-1857. (Canadian Centenary Series). Toronto: McClelland & Stewart, 1967.

Scattered references to the Reciprocity Treaty included.

1193. CARRIGAN, D.W., comp.

Canadian party platforms, 1867-1968. Toronto: Copp Clark, 1968.

A compilation of excerpts from formal statements and campaign speeches which demonstrate the national platforms of major Canadian political parties between 1867 and 1968. The author has broken down the material into convenient groups with subheadings. Unfortunately, no index.

1194. CARRINGTON, C.E.

The British overseas: exploits of a nation of shopkeepers. Cambridge: Cambridge University Press, 1950.

A good overview of the development of the British Empire. Not a history of customs per se, but an appreciation of British commercial policies vis-à-vis the colonies, from a British point of view.

1195. CARSON, E.A.

"Customs history and records of trade and shipping". *Mariners' Mirror*, 58(4): 447-461, Nov. 1972.

A summary of the history of British customs from the Saxon period to the time this article was published. Gives detailed accounts of how records were kept and directions as to where they may be generally found now.

1196. CARSON, EDWARD.

The ancient and rightful customs: a history of the English customs service. London: Faber & Faber, 1972.

A detailed history of the Customs and Excise Department in Great Britain from 1671 onward. Also contains a brief survey of the earlier periods. Table of contents reads as follows:

- Ch. 1 — Early customs tolls.
- Ch. 2 — Tudor period.
- Ch. 3 — Stuart period.
- Ch. 4 — 18th century.
- Ch. 5 — Smuggling in 18th century.
- Ch. 6 — Scotland in 18th century.
- Ch. 7 — 19th century.

- Ch. 8 — Smuggling in 19th century.
- Ch. 9 — The beginning of the 20th century.
- Ch. 10 — Aftermath of First World War.
- Ch. 11 — The Second World War and postwar period.

1197. CARTER, KENNETH L.

“Canadian tax reform and Henry Simons”. *Journal of Law and Economics*, 11(2): 231-242, Oct. 1968.

A description of the *Report* of the Royal Commission on Taxation and a comparison to the principles of Henry Simons.

1198. — — — — .

“Federal sales tax in Canada”. *Canadian Chartered Accountant*, 75(5): 418-422, Nov. 1959.

A short history and description of the Canadian federal sales tax, with recommendations.

1199. CARTOU, LOUIS.

Organisations européennes. Coll. Précis Dalloz. Paris, Librairie Dalloz, 1965. 478 p.

Se basant sur le principe que la construction européenne a été préparée par la tradition européenne, l’auteur étudie dans ce livre ces deux périodes de l’Europe. A consulter principalement:

- Livre II: Troisième sous-partie:
- (p. 175): La C.E.E. et le G.A.T.T.

1200. CARTWRIGHT, RICHARD J.

“The tariff on trial”. *North American Review*, 150 (402): 638-646, May 1890.

The author analyses the effects of the Canadian protective system on the nation between 1879 and 1890.

1201. CAUCHON, JOSEPH.

L'union des provinces de l'Amérique britannique du nord. Québec, 1865: New York, 1968. 152 p. pp. 146-149.

Les effets de la Confédération sur les droits prélevés par les provinces.

Conséquences de l'imposition des droits sur des articles.

Les effets de l'annulation du traité de réciprocité sur notre tarif (avec les Etats-Unis).

1202. CHALMERS, HENRY.

"Tariff making in Great Britain and the Dominions". *American Academy of Political and Social Sciences, Annals*, 141: 68-97, Jan. 1929.

A description and analysis of the way tariff policy was formulated in Great Britain, Australia and Canada in 1929, with a view toward modifying the U.S. system.

1203. — — — — .

World trade policies. Berkeley: University of California Press, 1953.

A collection of the author's reports to the U.S. Department of Commerce, analysing the evolution of international commercial policy, 1920-1953. There is considerable information on tariff strategies, some of it relating to Canada.

CHALMERS, NORMAN A.

Canadian law of customs and excise.

Co-author. See citation under K. Eaton.

1204.

Chambre de commerce de la province. *Protectionnisme vs libre-échange textiles de l'est ou blé de l'ouest*, dans *Commerce*. Vol. 62, n° 10. octobre 1960. p. 39.

Exposé de la principale raison de la crise du chômage: l'importation massive.

Solution réclamée: le protectionnisme: Conséquences pour le Canada d'un système protectionnisme.

Exemple: le Japon qui importe du blé de l'ouest et qui exporte des produits manufacturiers.

1205.

Chambre de Commerce des Jeunes du District de Montréal. *Les impôts*. Montréal, 1937. 40 p.

Brochure faisant état des impôts prélevés par les gouvernements canadien, québécois et de la cité de Montréal. A consulter:

— Taxation fédérale

— Taxes d'accise (p. 9).

— Droits de douane (p. 12).

1206. CHANNING, EDWARD.

"The American Board of Commissioners of Customs". *Massachusetts Historical Society, Proceedings*, 43: 477-490, Apr. 1910.

An analysis of the history of the British North American colonies between the period in which Pitt insisted that the Navigation Acts and the Sugar Act be enforced and the American Revolution. The author's thesis is that it was the compulsory payment of taxes, largely ignored in America before Pitt acted, rather than political theories, that incited America to ultimate rebellion.

1207. CHAPMAN, AGATHA.

"The tariff and Canadian butter". In Harold A. Innis, comp., *Essays in political economy in honour of E.J. Urwick*. Toronto: University of Toronto Press, 1938. pp. 59-74.

A history of the influence of the tariff from 1897 onward on Canadian industry.

1208. CHAPMAN, JAMES K.

Relations of Maine and New Brunswick in the era of reciprocity, 1849-1867. Unpublished M.A. thesis. University of New Brunswick, 1959.

A history of the trade relations between Maine and New Brunswick between 1849 and 1867. Table of contents reads as follows:

Ch. 1 — The introduction of reciprocity.

Ch. 2 — An interlude of harmony.

Ch. 3 — The rebirth of hostility.

Ch. 4 — Civil war and Confederation: the end of an era.

1209. CHARLES, KOILPILLAI J.

“Taxation and economic growth”. *Business Quarterly*, 29(2): 73-85, Summer 1964.

A discussion of possible tax reforms to encourage economic growth in Canada. Includes an examination of the sales tax.

1210. CHARLTON, JOHN.

“Canada and reciprocity”. *North American Review*, 178: 205-215, 1904.

Focuses on the trade history and reciprocity negotiations between the U.S. and Canada between 1854 and 1904. Discusses Canada’s predisposition to strengthen trade ties with Britain rather than the U.S. Argues that the potential benefits to the U.S. economy of strengthened trade ties with Canada require that Canada be dissuaded.

1211. CHATTERTON, KEBLE.

Kings cutters and smugglers: 1700-1855. London: George Allen, 1912.

A history of the activities of British smugglers and the Preventative Service in England, 1700-1855.

1212. CHENG, SEYMOUR C.

Schemes for the federation of the British Empire. New York: Columbia University Press, 1931.

Covers the period between 1884 and 1930. Attempts to compare and analyse in a systematic fashion the various schemes proposed for imperial federation. The introduction provides a general history of the movement, while Ch. 2 deals with the Imperial Federation League of 1884-1893, and Ch. 3 discusses the Round Table Group of 1910-1917. Table of contents reads as follows:

- Ch. 1 — Introduction.
- Ch. 2 — Analysis of schemes and proposals for imperial federation: the first phase.
- Ch. 3 — Analysis of schemes and proposals for imperial federation: the second phase.
- Ch. 4 — Arguments for imperial federation.
- Ch. 5 — Arguments against imperial federation.
- Ch. 6 — Conclusion.

1213. CHEVALIER, MICHEL.

Examen du système commercial connu sous le nom de système protecteur. Paris, Guillaumin et Cie, 1853. 424 p.

Ecrit dirigé contre le protectionnisme en France. A lire: Dix premiers chapitres sur le débat général entre protectionnisme et libre-échangeisme. pp. 145-156, sur l'histoire des douanes françaises depuis Colbert jusqu'en 1760.

1214. CHRIMES, S.B., and A.L. BROWN, eds.

Select documents of English constitutional history, 1307-1485. London: Adam & Charles Black, 1961.

Several documents relate to the development of the institution of taxation. References may be found in the index.

1215. CHAPHAM, J.H.

"The last years of the Navigation Acts". *English Historical Review*, 25(99): 480-501, July 1910; 25(100): 687-707, Oct. 1910.

An analysis of the factors causing the repeal of the Navigation Acts between 1825 and 1849.

1216. CLARK, DORA MAE.

British opinion and the American Revolution. New Haven, Conn.: Yale University Press, 1930.

Scattered references to tariffs throughout.

1217. — — — — .

"The American Board of Customs, 1767-1783". *American Historical Review*, 45(4): 777-806, July 1940.

A discussion of British motives behind the establishment of the Board of Customs, its impact on the commerce of the colony and reasons why the experiment failed.

1218. CLARK, M.G.

Le Canada et le commerce mondial. Etude n° 7. Conseil économique du Canada. Ottawa, Roger Duhamel, Imprimeur de la Reine, 1965. 85 p.

Dans cette étude l'auteur analyse la participation du Canada au commerce mondial. Une attention spéciale a été portée à la quatrième partie: Le Kennedy Round de négociations commerciales.

1219. CLARK, PHILIP T.

"Tax structure in Canada: developments during fifty years". *National Tax Association, Proceedings, 1957*, pp. 39-47.

A description of Canada's tax structure, with an historical outline of how and why it developed in the light of federal-provincial arrangements. Discusses both direct and indirect taxes.

1220. CLARK, S.D.

"The Canadian Manufacturers' Association: a political pressure group". *Canadian Journal of Economics and Political Science*, 4(4): 505-523, Nov. 1938.

Among other things, discusses the Association's history of tariff lobbying between 1906 and 1938.

1221. — — — — .

"The Canadian Manufacturers' Association: a study in collective bargaining and political pressure". Toronto: University of Toronto Press, 1939.

Studies, among other things, the impact of the Association upon government policy regarding tariffs between 1858 and 1939.

1222. — — — — .

"The Canadian Manufacturers' Association and the tariff". *Canadian Journal of Economics and Political Science*, 5(1): 19-39, Feb. 1939.

A history and analysis of the Association's tariff lobbying between 1858 and 1939.

1223. — — — — .

"The Canadian Manufacturers' Association — its economic and social implications". In Harold A. Innis, comp., *Essays in political economy in honour of E.J. Urwick*. Toronto: University of Toronto Press, 1938. pp. 75-84.

An analysis of this pressure group, especially with regard to its impact on the tariff between 1850 and 1918.

1224. CLÉMENT, PIERRE.

Histoire du système protecteur en France. New York, Burt Franklin, 1968. 367 p.

L'auteur analyse le système protectionniste en France depuis le ministère de Colbert jusqu'à la révolution de 1848. Mentionnons spécialement:

- Chapitre I
- Chapitre II
- Chapitre III
- Chapitre IV

1225. CLEMENTS, KENDRICK A.

"Manifest destiny and Canadian reciprocity in 1911". *Pacific Historical Review*, 42: 32-52, Feb. 1973.

Attempts to demonstrate that the supposed U.S. desire in 1911 to "annex" rather than enter into an economic union with Canada was a myth. Goes on to show that news of scattered American annexationist sentiment and the propaganda of the Canadian Conservative Party machine caused Canadians to be unduly alarmed about U.S. intentions, and thereby to reject the idea of reciprocity in the 1911 election.

1226. CLUTE, ROBERT E., and ROBERT R. WILSON.

"The Commonwealth and favoured-nation usage". *American Journal of International Law*, 52(3): 455-468, July 1958.

An examination of the most-favoured-nation clause in terms of international legal aspects. Considers the development of the imperial and Commonwealth preference structure, and the lessons to be learned regarding world trade.

1227. COBB, H.S.

"Sources of economic history amongst the parliamentary records in the House of Lords Record Office". *Economic History Review*, 19(1): 154-174, Apr. 1966.

On p. 170, mention is made of the British customs materials available in the House of Lords Records Office.

1228. COLE, CHARLES W.

Colbert and a century of French mercantilism. Hamden, Conn.: Archon, 1964.

A history of mercantilism between 1596 and 1683. Scattered references to the French customs system and how the system applied to Canada.

1229. — — — — .

French mercantilism, 1683-1700. Reprint. New York: Octagon, 1965.

The sequel to *Colbert and a century of French mercantilism*. A good history of French public finance and policies towards the colonies.

Chapter 2, "Colonies, companies, and the navy", deals specifically with Canada and Acadia. Describes the course of tariff legislation during this period.

1230. — — — — .

French mercantilist doctrines before Colbert. New York: Richard R. Smith, 1931.

Explores the theories rather than the practice of mercantilism in France, 1453-69. Refer to index for some scattered information on the colonies.

1231. COLLIARD, CLAUDE-ALBERT.

Institutions Internationales. Coll. Précis Dalloz, Paris, Dalloz, 1970. 800 p.

L'auteur a voulu démontrer comment à partir des données politiques économiques et techniques dont l'une est transformée et dont les autres sont nouvelles, s'édifient par l'effort des hommes pacifiques, les institutions internationales modernes .A consulter:

— n° 195: Les problèmes économiques.

— (p. 191): — Import duties act de 1932

— La conférence d'Ottawa et le régime dit la "préférence impériale"

— n° 609 à 613: Le G.A.T.T. (pp. 631-637)

1232. COLVIN, JAMES A.

"Sir Wilfred Laurier and the British preferential tariff system". In Ramsay Cook, Craig Brown and Carl Berger, eds., *Imperial relations in the age of Laurier*. (Canadian Historical Readings, no. 6). Toronto: University of Toronto Press, 1969. pp. 34-44.

Describes Laurier's policies vis-à-vis the tariff and trade with the U.S. and England between 1887 and 1911.

1233. — — — — .

Sir Wilfred Laurier and the imperial problem, 1896-1906. Unpublished Ph.D. dissertation. University of London, 1954.

An analysis of the part played by Laurier, and his motives, during the conflict in commercial policies between Canada and Great Britain, 1896-1906. Of particular interest:

- Ch. 2 — Laurier and the Liberal tariff policy.
- Ch. 3 — Reciprocal preference.
- Ch. 4 — The Colonial Conference of 1897.
- Ch. 5 — British preference, the West Indies, and the United States.
- Ch. 7 — Corn duties and British preference.
- Ch. 8 — The Colonial Conference of 1902.
- Ch. 9 — Tariff reform.

1234.

Comité pour recueillir les points de vue des Canadiens, dans Commerce Canada. Vol. 125, n° 2. février 1974. pp. 39-40.

Rôle et fonctions du comité canadien sur le commerce et les tarifs concernant la participation du Canada aux nouvelles négociations commerciales du G.A.T.T.

Résumé de la position canadienne sur ces négociations.

1235.

Commerce franco-canadien, dans Bulletin mensuel de la chambre de commerce française au Canada. n° 476. mai-juin 1935. pp. 18-20.

Raisons qui font que le commerce franco-canadien n'a pas cessé de décroître: baisse du pouvoir d'achat, élévation du tarif douanier et réductions du tarif préférentiel établies par accord d'Ottawa et ensuite la dépréciation du dollar canadien.

1236.

Commission du tarif, dans Bulletin mensuel de la chambre de commerce française au Canada. n° 475. mars-avril 1935. p. 14.

Liste des audiences du président de la commission du tarif canadien, George H. Sedgewick sur la réduction et la revision des droits de douanes ainsi que sur leur contenu.

1237.

Commission du tarif, dans *Bulletin mensuel de la chambre de commerce française au Canada*. n° 484. septembre-octobre 1936. pp. 6-7.

Rapport de l'association des chapeliers de Montréal: les effets du tarif douanier sur les importations de cloches de feutre de laine sur l'industrie de la chapellerie au Canada.

1238. CONDLIFFE, J.B.

The commerce of nations. New York: W.W. Norton, 1950.

An economic history of world trade, including a review of the theories of major economists. Considerable information on British policy, with some material on her colonies. Includes a description of the background of the 1948 negotiations of GATT, and an argument for free trade. Of particular interest:

- Ch. 2 — Tolls, tariffs, and the nation-state.
— the king's customs.
- Ch. 4 — The instruments of economic nationalism.
— the fashioning of tariff protection.
— the Navigation Acts.
— the old colonial system.
- Ch. 8 — The fight for free trade.
- Ch. 9 — The dissenters.
— the colonial reformers.
- Ch. 18 — A framework of world order.
— the International Trade Charter.
- Ch. 21 — The case for freer trade.
- Ch. 22 — The gains from trade.

1239.

Conférence commerciale et économique du Commonwealth, dans *Affaires extérieures*. Vol. 10, n° 9. septembre 1958. pp. 216-218. Vol. 10, n° 10. octobre 1958. pp. 235-239.

Compte rendu de la Conférence du Commonwealth de septembre 1958. A noter: "Commerce" et "Denrées et agriculture" où il y eu certaines ententes sur les tarifs et la protection douanière. Les projets tarifaires du Canada y sont aussi mentionnés.

1240.

Conférence de Genève sur les tarifs douaniers et le commerce, dans *Affaires extérieures*. Vol. 2, n° 5, mai 1950. pp. 197-201.

Présentation des buts ainsi qu'un compte rendu de l'Accord général sur les tarifs douaniers et le commerce qui s'est déroulé à Genève en mars 1950.

1241.

Conférence économique impériale. *Procès verbaux et documents*. Ottawa, F.A. Aclaud, Imprimeur de sa très excellente majesté le Roi, 1924. 500 p.

Rapport des transactions de la conférence économique impériale tenue au mois d'octobre et novembre 1923. Le Canada était représenté par l'honorable Géo. P. Graham, ministre des chemins de fer et canaux et l'honorable Sir Lomer Gouin, ministre de la justice et procureur général. A consulter particulièrement les transactions portant sur la préférence tarifaire (pp. 149-170).

Conference on Canadian-American Affairs. *Proceedings, 1935-*. Boston: Ginn, 1936- Irregular.

A digest of addresses delivered at various conferences. The annotations will be found under the names of the separate speakers. Of particular interest:

At the St. Lawrence University, Canton, New York, 1935.

pp. 22-31 — Viner, Jacob. "The American tariff-bargaining program and Canadian-American tariff relations".

pp. 31-39 — Taylor, K.W. "Tariff administration and non-tariff methods of trade control.

At Queen's University, Kingston, 1937.

pp. 4-20 — McLaren, W.W. "The Canadian-American Trade Agreement".

pp. 21-31 — Moore, W.H. "The short horn of the dilemma: an analysis of Canadian trade policy".

At the St. Lawrence University, Canton, New York, 1939.

pp. 44-47 — "Trade and trade controls".

At Queen's University, Kingston, 1941.

pp. 149-162 — James, F. Cyril. "An economic entente involving the United States, Canada and Great Britain".

1242.

Conférence sur le commerce et le développement économique, dans *Affaires extérieures*. Vol. 16, n° 4. avril 1964. pp. 143-148.

Exposé prononcé par le secrétaire d'Etat aux Affaires extérieures, M. Paul Martin, devant les délégués de l'ONU. M. Martin explique le problème des barrières tarifaires à travers le monde; il nous dit également ce que le Canada a fait et ce qu'il veut faire vis-à-vis les tarifs douaniers et la libéralisation des échanges.

1243.

Conférence tarifaire du GATT, 1960-1961, dans *Affaires extérieures*. Vol. XII, n° 10. octobre 1960. pp. 818-821.

Cet article a été écrit au début de la conférence de Genève de 1960. Le plan de la conférence ainsi que la situation tarifaire de 1960 sont donc bien exposés.

— Première étape de la conférence: le futur tarif extérieur commun des pays de la CEE.

— Deuxième étape: la négociation de nouvelles concessions douanières, ainsi que la négociation des réductions et des plafonnements de droits de douanes.

1244.

Conventions de commerce et tarifs, dans *Canada Commerce*. Vol. 53. 1945. pp. 29-36.

Etude concernant l'entrée des produits canadiens aux Etats-Unis et au Royaume-Uni et dans certains autres pays au niveau des droits de douane et des problèmes spéciaux suscités par la guerre dans le domaine de la balance des paiements des pays particuliers qui étaient auparavant d'importants débouchés pour les produits canadiens.

COOK, RAMSAY.

Canada, 1896-1921: a nation transformed.

Co-author. See citation under R. Brown.

1245. COPP, WALTER R.

"Nova Scotian trade during the War of 1812". *Canadian Historical Review*, 18(2): 141-155, June 1937.

Describes the licenced trade between Nova Scotia and U.S. vessels and the part played by customs officers between 1812 and 1815.

1246. CORCELLE, CHARLES.

Les échanges commerciaux franco-canadiens — Ce qu'on en pense en France, dans *Le Canada français*. Vol. 24, n° 4. décembre 1936. pp. 330-372.

A consulter; la quatrième partie où l'auteur nous présente les causes de l'insuffisance du trafic franco-canadien (ex.: protectionnisme franco-canadien) et la cinquième partie où nous voyons des remèdes susceptibles de pallier l'étiage du trafic franco-canadien (ex.: réduction tarifaire, tarif préférentiel réciproque franco-canadien).

1247. COSSA, LUIGI.

Histoire des doctrines économiques. Coll. Bibliothèque internationale d'économie politique. Paris, V. Giard et E. Brière. Librairies éditeurs, 1899. 574 p.

L'auteur a résumé dans ce livre les théories préliminaires de l'économie en y ajoutant un aperçu histoire — critique. La partie théorique nous renseigne sur la conception même de l'économie politique, de son objet, de ses caractères et de sa méthode. L'autre partie présente l'origine et le développement des théories et des systèmes économiques. Nous recommandons particulièrement:

— Deuxième partie:

— Chapitre IV: no 2: Le système mercantile.

(A): La prohibition de l'exportation de la monnaie (p. 212).

— Chapitre V: La réaction libérale et l'électisme.

n° 1: Le protectionnisme agraire.

n° 2: La liberté industrielle.

— Chapitre VI: Les précurseurs de la science.

n° 3: La liberté absolue du commerce.

1248. COTE, J.O.

Political appointments and elections in the Province of Canada from 1841 to 1865. Quebec: St. Michel and Dawear, 1860.

Contains a listing of the Commissioners of Customs on page 74.

1249. COUSINEAU, RENÉ.

De la crise du dollar à l'union douanière canado-américaine, dans *Actualité économique*. Vol. 24, n° 3. octobre 1948. pp. 524-530.

“De la crise du dollar à l’union douanière qui serait le moyen de rétablir sur une base permanente l’équilibre de sa balance des paiements et d’élever le standard de vie de sa population au niveau du standard américain.” Cousineau souligne les critiques des Canadiens à l’égard d’une telle proposition.

1250. COUSINEAU, ROSARIO.

Politique commerciale extérieure du Canada, dans *Actualité économique*. Vol. 22, n° 1. 1946. pp. 17-43.

Principes et conséquence de l’entente financière anglo-américaine: Prêts à long terme sous certaines conditions qui touchent les douanes et les tarifs.

Propositions des Etats-Unis en matière de politique commerciale extérieure afin d’accroître le commerce mondial.

Les fonctions et la nature du travail du Comité canadien du Commerce et du Tarif créé le 2 janvier 1946.

Mentions des divers organismes fédéraux ordinaires, responsables de l’administration de la politique commerciale extérieure du Canada, ainsi que leurs rôles.

Chiffres significatifs sur la répartition géographique du commerce extérieur du Canada.

1251. COWAN, RALPH K.

Effects of the United States-Canadian Automotive Agreement on Canada’s manufacturing, trade and price posture. Unpublished Ph.D. dissertation. University of Michigan, 1972.

Describes the reasons for changes in auto production, product specialization, trade flows and in the competitive posture of the industry. Shows the responses of both consumers and the major automotive manufacturing companies in Canada and analyses the benefits of the Agreement.

1252. CREIGHTON, DONALD G.

“Economic nationalism and Confederation”. *Canadian Historical Association Annual Report, 1942*, pp. 44-51.

Attempts to trace the origins and background of the decision to establish a protective tariff in Canada, and to estimate its significance in the general historical process, 1845-1878.

1253. — — — — .

The empire of the St. Lawrence. Toronto: Macmillan, 1956.

Traces the relationship between the commercial system of the St. Lawrence and the political development of Canada, 1759-1849. Much scattered information on the tariff.

1254. — — — — .

"The struggle for financial control in Lower Canada, 1818-1831". *Canadian Historical Review*, 12(2): 120-144, June 1931. Also in Ramsay Cook, Craig Brown and Carl Berger, eds., *Constitutionalism and nationalism in Lower Canada*. (Canadian Historical Readings, no. 5). Toronto: University of Toronto Press, 1969, pp. 33-57.

Shows how the Assembly's one-third control of the revenue from indirect taxes led to conflict between the Assembly and Crown representatives, because the Crown could not provide for the civil list with the revenues at its disposal.

1255. CREWS, C.C.

"The last period of the Great Farm of the English Customs". *Institute of Historical Research, Bulletin*, pp. 118-121, Nov. 1936.

A summary of the author's thesis, examining the following points:

- the circumstances which induced the Restoration government to operate the Great Farm;
- its history, 1604-71;
- the reasons for its abandonment;
- its effects upon the collection of other types of revenue;
- its relationship to the consolidation of commercial and colonial administration;
- Shaftesbury's role as instigator of the Customs Commission of 1671 and the Board of Trade and Plantations of 1672.

1256. CROKAERT, JACQUES.

Histoire du Commonwealth britannique. Coll. Que sais-je? Paris, Presses universitaires de France, 1949. 118 p.

L'auteur analyse le Commonwealth britannique en passant par le premier Empire, ensuite le second Empire et enfin le troisième Empire britannique. Dans cette dernière division l'auteur mentionne les accords d'Ottawa: "A Ottawa, on adopta donc des formules protectionnistes, qui tendaient à faire de l'Empire un vaste et unique marché. . ." (p. 94).

1257. CROS, LOUIS.

Le Canada pour tous. Paris, Albin Michel, Editeur, 473 p.

Etude du Canada au point de vue économique, historique, démographique et géographique. La huitième partie sur les traités et accords commerciaux représente quelques intérêts pour nous.

— Régime douanier des produits canadiens importés en France (p. 330).

— Régime douanier des produits français importés au Canada (p. 333).

— Régime des prohibitions d'entrée et de sortie (p. 335).

— Droits et taxes d'exportation (p. 335).

— Droits d'octroi, de consommation

— Formalités en douane (p. 336).

1258. CROSS, ARTHUR L.

Eighteenth century documents relating to the royal forests, the sheriffs and smuggling. London: Macmillan, 1928.

Reprints of the Shelbourne manuscripts. Chapter 3, "Smuggling", gives a short history and background of the problem of smuggling.

Part III, "Smuggling", presents the documents themselves.

1259. CROSS, MICHAEL S.

Free trade, annexation and reciprocity, 1846-54. Toronto: Holt, Rinehart & Winston, 1971.

A compilation of selected Canadian newspaper articles from the period.

1260. CROUZET, FRANÇOIS.

L'économie britannique et le blocus continental. Paris, Presses universitaires de France, 1958. 2 vols.

Etude des conséquences économiques et commerciales du blocus que Napoléon instaura autour de la Grande-Bretagne.

A lire: Vol. 1, p. 94-96, Vol. 2, p. 490-493, sur les droits d'entrée du bois canadien en Angleterre, et le système de préférence douanière.

1261. CRUMP, HELEN J.

Colonial Admiralty jurisdiction in the seventeenth century. (Royal Empire Society Imperial Studies, no. 5). London: Longman's Green, 1931.

A study of the origin and growth of Admiralty jurisdiction in the colonies. Focuses on the attitudes of colonists, traders and officials toward it.

1262.

Cuba, réponses à quelques questions courantes, dans Commerce Canada. Vol. 123, n° 5. mai 1972. p. 7.

Genre d'accord tarifaire entre le Canada et Cuba.

Genre de concurrence sur le marché cubain.

Comment et quand est-on payé?

Y-a-t-il certaines restrictions aux exportateurs vers Cuba?

1263. CUDMORE, S. A.

"The economic development of Canada. II Commercial policy and the development of commerce". In J. Holland Rose, A.P. Newton and E.A. Benians, *The Cambridge history of the British Empire*. Reprint. Cambridge: Cambridge University Press, 1960. 8 v. Vol. VI, *Canada and Newfoundland*, Ch. 26.

The effects of the national policy of 1877, the British preferential tariff of 1898, and the Great War.

1264. CULBERTSON, WILLIAM S.

International economic policies: a survey of the economics of diplomacy. New York: D. Appleton, 1925.

A study of the major economic factors influencing international relations in 1925. Chapter 1 is a description of the historical issues (including the free trade movement and mercantilism) affecting twentieth century relations. The first part of the book describes those areas affecting the direct commercial relations and negotiations of states, such as the principles and methods of tariff bargaining and commercial treaties (e.g. "national" and "MFN" treatment). Subsequent chapters deal primarily with the issues arising from national rivalry for privilege and control of less advanced areas. Colonial commercial policies are analysed and the policies of preference, exclusion and monopoly are contrasted with the "open door" principle.

Final chapters consider national and international problems arising from foreign trade and ocean transportation. Of particular interest:

- Ch. 1 — The background of the modern world.
- Ch. 2 — Commercial treaties: national treatment.
- Ch. 3 — Commercial treaties: most-favored-nation treatment.
- Ch. 4 — Principles and methods of tariff bargaining.
- Ch. 5 — Protection and preference in the Commonwealth of British nations.
- Ch. 6 — Competition and combination in international commerce.

1265. — — — — .

“Raw materials and foodstuffs in the commercial policies of nations”. *American Academy of Political and Social Science, Annals*, 112: 1-145, Mar. 1924.

A critical analysis of the tools governments use to further their commercial policy. Some historical data, mainly from the U.S. point of view, but some material on Canada. Of particular interest:

- Ch. 3 — Export taxes on raw materials.
- Ch. 4 — Government prohibitions, embargoes and licencing of imports and exports.
- Ch. 5 — Preferential import and export duties on raw materials and preferential prohibitions and embargoes.

1266. CURZON, GERARD and VICTORIA.

Hidden barriers to international trade. (Thames Essay no. 1). London: Trade Policy Research Centre, 1970.

An analysis of international nontariff trade barriers. Of particular interest:

- Ch. 1 — Major trade problems: priorities for action.
- Ch. 2 — Nontariff protection: present state of the arts.
 - Specific limitations on trade in manufactures.
 - State participation in international trade.
 - Administrative barriers to trade.
 - Anti-dumping and countervailing duties.
 - Internal taxes and nontariff barriers.
- Ch. 3 — EFTA experience: precedent for broader initiative.
- Ch. 4 — Threat to multilateral GATT system.

1267. CURZON, GERARD.

Multilateral commercial diplomacy: the General Agreement on Tariffs and Trade and its impact on national commercial policies and techniques. New York: Frederick A. Praeger, 1965.

An exhaustive analysis of GATT, beginning with a short historical introduction followed by a discussion of its institutional framework. Subsequent chapters address themselves to tariff issues, the problem of nontariff barriers and the initiatives by GATT to bring about an expansion of international trade. The study concludes with an assessment of GATT's achievements and shortcomings, with recommendations by the author. Table of contents reads as follows:

- Ch. 1 — Historical orientation.
- Ch. 2 — Organization.
- Ch. 3 — The most-favoured-nation clause.
- Ch. 4 — I: Customs tariff
II: Tariff negotiations 1947-1962.
- Ch. 5 — Tariff stabilization.
- Ch. 6 — Quantitative restrictions on trade.
- Ch. 7 — Agriculture.
- Ch. 8 — I — Economic development and commercial policy.
II — Commercial policy aid.
- Ch. 9 — Economic regionalism.
- Ch. 10 — State trading.
- Ch. 11 — Projects and prospects.

1268. — — — — .

"Options after the Kennedy Round", by Gerard & Victoria Curzon. In Harry G. Johnson, *New trade strategy for the world economy*. London: Allen & Unwin, 1969. Part II.

Analyses and compares alternative strategies for trade liberalization, such as the second Kennedy Round, the conditional most-favoured-nation approach, the free trade area approach and the sectoral trade approach.

CURZON, VICTORIA.

Hidden barriers to international trade.

Co-author. See citation under G. Curzon.

— — — — .

“Options after the Kennedy Round”.

Co-author. See citation under G. Curzon.

CUTT, JAMES.

Public finance in Canada: selected readings.

Co-editor. See citation under A. Robinson.

1269. DALES, JOHN H.

“Some historical and theoretical comment on Canada’s national policies”. *Queen’s Quarterly*, 71(3): 297-316, Autumn 1964.

Takes exception with the interpretations by other historians of the impact of national policies on Canada.

1270. — — — — .

The protective tariff in Canada’s development: eight essays on trade and tariffs when factors move with special reference to Canadian protectionism, 1870-1955. Toronto: University of Toronto Press, 1966.

Chapters 1-3 cover the theory of tariffs, 4-6, the economic history of tariffs in North America, and 7 & 8, Canada’s present trade position in light of its tariffs. Table of contents reads as follows:

- Ch. 1 — Comparative advantage and factor mobility.
- Ch. 2 — The cost of protectionism with high international mobility of factors.
- Ch. 3 — On the high cost of maintaining a tariff.
- Ch. 4 — Comparing the Canadian and American economies.
- Ch. 5 — Canadian protectionism in American perspective.
- Ch. 6 — The role of the tariff in Canadian development.
- Ch. 7 — Canada’s national policies.
- Ch. 8 — On size and scale.

1271. DAM, KENNETH W.

“The GATT as an international organization”. *Journal of World Trade Law*, 3(4): 374-389, July/Aug. 1969.

A legal and institutional analysis of the development of GATT with an emphasis on the following:

- the intersessional procedures
- the Secretariat
- the protocol of provisional application
- amendments to the Agreement
- accession procedures
- nonapplication of benefits to acceding parties.

1272. — — — — .

The GATT: law and international economic organization. Chicago: University of Chicago Press, 1970.

An exhaustive analysis of GATT, especially of those problems caused by its constitution. Table of contents reads as follows:

- Ch. 1 — Some themes to be developed.
- Ch. 2 — The drafting of the General Agreement.
- Ch. 3 — A preliminary view of the General Agreement.
- Ch. 4 — The GATT tariff system.
- Ch. 5 — Tariff conferences.
- Ch. 6 — Technical tariff negotiations.
- Ch. 7 — Internal taxes.
- Ch. 8 — Subsidies.
- Ch. 9 — Quantitative restrictions.
- Ch. 10 — Antidumping and countervailing duties.
- Ch. 11 — Administrative barriers to trade.
- Ch. 12 — Government procedure.
- Ch. 13 — Border tax adjustments.
- Ch. 14 — Less-developed countries.
- Ch. 15 — Temperate agricultural communities.
- Ch. 16 — Regional economic arrangements.
- Ch. 17 — Market disruption and cotton textiles.
- Ch. 18 — State trading.
- Ch. 19 — The GATT as an international organization.
- Ch. 20 — Dispute settlement.
- Ch. 21 — The institutional environment: the UNCTAD and the OECD.

1273. DANSEREAU, ARTHUR.

Protecteur et libre-échange. Montréal, 1879. 61 p.

Ce livre contient les données statistiques sur l'économie politique ainsi qu'un aperçu sur le lien colonial qui agite le Canada depuis quelques années (surtout depuis l'adoption d'un tarif protecteur, dont même la Grande-Bretagne paraît s'émouvoir).

1274. DAUPHIN, ROMA.

Les options économiques du Québec. Montréal, Editions du Jour, 1971. 143 p.

Réplique à une thèse défendue par Rodrigue Tremblay. *Indépendance et Marché commun Québec-Etats-Unis*. Montréal, Editions du Jour, 1970.

A lire: Chapitre 1, Histoire de la tarification canadienne.

Chapitre 2, Le rôle des tarifs douaniers dans le développement économique du Canada.

Chapitre 3, Le rôle des tarifs douaniers canadiens dans le développement économique du Québec.

1275. DAVIDSON, J.

"The Canadian preferential tariff". *Economic Journal*, 10(40): 540-552, Dec. 1900.

An analysis of the effects on the volume and direction of trade of the 1897 Canadian preferential tariff.

1276. DAVIDSON, JOHN.

"England's commercial policy towards her colonies since the Treaty of Paris". *Political Science Quarterly*, 14(1): 39-68, 1899; 14 (2): 211-239, 1899.

An analysis of the period between 1783 and 1897. Part I is entitled "The changes in England's policy" and Part II is entitled "Effect upon the colonies".

1277. DAVIS, RALPH.

"The rise of protection in England, 1689-1786". *Economic History Review*, s. 2, 19(2): 306-317, Aug. 1966.

An examination of England's customs legislation, and an analysis of the factors influencing its evolution. Some discussion of the impact of colonial trade.

1278. DECELLES, ALFRED D.

Discours de Sir Wilfrid Laurier, 1889-1911. Montréal, Librairie Beauchemin, 1920. 261 p.

Ce livre contient les principaux discours de Sir Wilfrid Laurier pendant cette période, dont le discours introduisant à la Chambre le traité de réciprocité commerciale entre le Canada et les États-Unis (1911).

1279. DENISON, COL. GEORGE T.

The struggle for imperial unity: recollections and experiences. London: Macmillan, 1909.

Written by a founder of the Canada First Party and a former president of the Imperial Federation League. His personal recollections between 1868 and 1906. Of particular interest:

- Ch. 2 — Canada First Party and Hudson's Bay territory.
- Ch. 9 — The Imperial Federation League.
- Ch. 10 — Commercial union.
- Ch. 11 — Imperial Federation League in Canada.
- Ch. 12 — Commercial union a treasonable conspiracy.
- Ch. 13 — Work of Imperial Federation League.
- Ch. 21 — The West Indian preference.

1280. DESGRANGES, PAUL-YVAN.

Le Canada et le monde protectionniste d'après 1918, dans Actualité économique. 15^e année, Vol. 3, n^o 3, janvier 1940. pp. 244-259.

Analyse des politiques commerciales et tarifaires du Canada et de ses principaux clients entre 1929 et 1940. Analyse aussi des conséquences du tarif Hawley-Smoot (U.S.A.) et de l'Import Duties Act de 1932 (Grande-Bretagne).

DESJARDINS, ALICE.

Legislation, administration and interpretation processes in federal taxation.

Co-author. See citation under R. Bertrand.

1281. DESJARDINS, LOUIS-GEORGES.

Considérations sur l'annexion. Québec, août 1891. 58 p.

Écrit polémique dirigé contre le projet de réciprocité illimitée entre le Canada et les États-Unis et contre les annexionnistes.

1282. DESROCHERS, GILLES.

Abrégé de finances publiques. Montréal, Librairie des Presses de l'Université de Montréal, 1974. 242 p.

A consulter: Chapitre 2: Les finances publiques au Canada, dont l'auteur retrace l'histoire p. 23.

1283. DESROCHERS, JEAN.

Projet d'union des Canadiens. Thèse (non publiée) de Maîtrise-ès-arts, option politique présentée au département de Science Politique de l'Université de Montréal, Montréal, 1972. 508 p.

Dans cette recherche l'auteur applique à une étude historique: le projet d'union du Bas et du Haut Canada en 1822, les techniques d'analyse de la décision et de la pression des groupes d'intérêt. A consulter spécialement:

— Deuxième partie:

— Chapitre premier: (section Ia)

— n° 2: Le Canadien et les tarifs préférentiels (p. 181).

1284. DESSAULES, LOUIS A.

Six lectures sur l'annexion du Canada aux Etats-Unis. Montréal, P. Gendron, 1851, réimpression 1968. XI, 200 p.

Ecrit polémique en faveur de l'annexion aux Etats-Unis du Canada. Le problème des taxes indirectes est traité de la p. 105 à la p. 115, celui de la réciprocité, p. 127-138, et celui des droits des douanes, p. 147-150.

1285. DESY, ANATOLE.

Le Canada économique sous l'union, dans *Revue trimestrielle canadienne*. Vol. 7, n° 28. Décembre 1921. pp. 464-476

Le Chapitre 3, n° 28 pp. 468-477, porte sur le commerce et le traité de réciprocité Canada-Etats-Unis.

1286. DEUTSCH, ANTAL.

"Roll out the tariff: the economics of the Canada-United States Automobile Agreement". *Queen's Quarterly*, 72(1): 169-177, 1965-1966.

Considers the net effect of the Agreement on the individual and the day-to-day economic climate.

1287. DEUTSCH, JOHN J.

"A Canadian looks at American trade policy". *American Economic Review, Papers and Proceedings*, 50(2): 443-456, May 1960.

Using the historical approach, the author gives an overview of the impact on Canada of certain provisions of the U.S. tariff.

1288. — — — — .

"Tariffs, subsidies and agriculture", by J.J. Deutsch and P.J. Thair. *Canadian Journal of Agricultural Economics*, 5(2): 38-49, 1957.

Describes Canadian trade and tariff policies between 1930 and 1957.

1289. DEWAVRIN, M.L.

Le Canada économique aux XX^e siècle. Paris, Marcel Rivière, 1909. 214 p.

A consulter: Chapitre 13, La politique commerciale du Canada, qui consiste en une histoire de la législation douanière canadienne et des principaux tarifs et traités commerciaux.

1290. DEXTER, GRANT, and J.A. STEVENSON.

"Canada's tariff reprisals against America". *Current History*, 34(2): 208-213, May 1931.

An analysis of how the U.S. Hawley-Smoot tariff affected the subsequent Canadian general election and Canadian commercial policy.

1291. DICKERSON, OLIVER M.

American colonial government, 1696-1765: a study of the British Board of Trade in its relation to the American colonies, political, industrial, administrative. Cleveland: Arthur H. Clark, 1912.

A comprehensive history of the Board of Trade. Scattered references throughout to British commercial policy, taxes, and the struggle over control of the civil lists.

1292. — — — — .

"The attempt to extend British customs controls over intercolonial commerce by land". *South Atlantic Quarterly*, 50(3): 361-368, 1951.

An historical overview of the organization and responsibilities of the Board of Commissioners of Customs and the results of its attempts to regulate intercolonial trade.

1293. — — — — .

The Navigation Acts and the American Revolution. Philadelphia: University of Pennsylvania Press, 1951.

An evaluation of the Trade and Navigation Acts and their relation to the American Revolution. Table of contents reads as follows:

- Ch. 1 — The British mercantile system in operation.
- Ch. 2 — Were the Navigation Acts oppressive?
- Ch. 3 — Evasion of the Navigation Acts.
- Ch. 4 — Attitude of leading Americans.
- Ch. 5 — The Empire after a century under the Navigation Acts.
- Ch. 6 — New leaders and new policies.
- Ch. 7 — Sugar Act.
- Ch. 8 — Other tax measures.
- Ch. 9 — Era of customs racketeering.
- Ch. 10 — English opinion.
- Ch. 11 — Were the Navigation Acts a cause of the Revolution?

1294. DIETZ, FREDERICK C.

“Elizabethan customs administration”. *English Historical Review*, 45(177): 35-57, Jan. 1930.

The problems of unifying the administrative machinery between 1550 and 1600.

1295. — — — — .

English public finance, 1558-1641. New York: Century, 1932.

Of particular interest:

- Ch. 14 — Elizabethan customs administration.
- Ch. 15 — The customs farms under the Stuarts.
- Ch. 16 — New impositions and increases in the rateable values of goods in the later Elizabethan and early Stuart periods.

1296. DIONNE, NARCISSE-E.

La traite des pelleteries sous Champlain, dans *Canada français*. Vol. 3. 1890. pp. 556-571, 675-691. Vol. 4. 1891. pp. 5-25.

Le Chapitre 4 traite du problème de la contrebande au début du 17^e siècle.

1297.

Direction des relations commerciales internationales, dans *Canada Commerce*. Vol. 67. 1958. pp. 74-77.

Position du Canada à la Conférence commerciale et économique du Commonwealth, au G.A.T.T., au marché commun européen, à la zone projetée de libre échange et aux relations commerciales du Canada avec les Etats-Unis et ses autres partenaires commerciaux.

1298.

Division des tarifs étrangers, dans *Canada Commerce*. Vol. 29. 1921. pp. 15-17.

Rôle de la division canadienne des tarifs étrangers: taux du tarif au sujet des marchandises, les préférences impériales, au traitement de faveur accordé au Canada et aux pays concurrents, sur les taxes temporaires, etc. . .

Accord commercial Canada-Indes occidentales et Franco-Canadien de 1921 au niveau des tarifs.

1299.

Division des tarifs étrangers, dans *Canada Commerce*. Vol. 40. 1932. pp. 31-34.

Etude des tarifs et mesures pour le contrôle des importations adoptées dans le monde entier.

Recherche de débouchés pour les produits canadiens et les détails précis des taux préférentiels dans les limites de l'Empire.

1300.

Division des tarifs étrangers, dans *Canada Commerce*. Vol. 41. 1933. pp. 22-26.

Modification au tarif des Etats-Unis de la part du Canada. Des revisions tarifaires, l'adoption de nouveaux traités et des mesures destinées à contrôler le commerce furent employées en plusieurs pays (Canada) dans le but de résoudre les problèmes économiques causés par la dépression commerciale dans le monde entier.

1301.

Division des tarifs étrangers, dans *Canada Commerce*. Vol. 43. 1935. pp. 29-36.

Renseignements spécifiques sur les tarifs modiaux et les lois douanières du Canada avec les autres pays.

Renseignements détaillés, des informations sur les droits d'importations étrangers, des détails concernant les préférences accordées aux marchandises canadiennes sur les marchés de l'Empire, les règlements sur la proportion du contenu canadien requis pour bénéficier de la préférence tarifaire, l'évaluation des marchandises pour fins douanières, etc. . .

1302.

Division des tarifs étrangers, dans *Canada Commerce*. Vol. 45. 1937. pp. 25-30.

Changements dans les tarifs mondiaux.

Compilation de matières devant servir à des négociations tarifaires entre le Canada et d'autres pays.

Genre d'ententes douanières que le Canada a fait avec d'autres pays.

1303.

Division des tarifs étrangers, dans *Canada Commerce*. Vol. 47. 1939. pp. 23-31.

La diversité des produits canadiens et le grand nombre de pays auxquels ces produits sont exportés exigent une diffusion continuelle de renseignements sur les tarifs, obstacles au commerce, la facturation douanière, les règlements consulaires, etc. . . (explication) Genre d'accord tarifaire entre le Canada et les Etats-Unis entre les Etats-Unis et le Royaume-Uni, entre le Canada et l'Australie, la Nouvelle-Zélande, l'Union Sud-africaine, l'Irlande, l'Inde, Terre-Neuve, les Antilles anglaises, les Iles Fidji et quelques pays étrangers: France, Allemagne, Italie, Belgique, Norvège, Danemark, Japon, Uruguay, Colombie, Cuba, Haiti et Guatemala.

1304.

Division des tarifs étrangers, dans *Canada Commerce*. Vol. 52. 1944. pp. 10-21.

Renseignements sur les droits de douanes dans les pays britanniques et étrangers; les lois concernant l'évaluation douanière et contre le dumping et les règlements commerciaux du Gouvernement s'y rapportant.

1305.

Dixième anniversaire de l'O.E.C.E., dans *Affaires extérieures*. Vol. 10, n^{os} 4-5. avril-mai 1958. pp. 101-109.

Survol de l'évolution de l'O.E.C.E. Cet article rapporte aussi la formation de G.A.T.T., et les conséquences de la libéralisation du commerce entre les 17 pays signataires.

DONALSON, PAUL.

Your federal sales tax check-up.

Co-author. See citation under P. McQuillan.

1306. DOTY, JOSEPH D.

The British Admiralty Board as a factor in colonial administration, 1689-1763.
Unpublished Ph.D. dissertation. University of Pennsylvania, 1930.

A history of the Board which outlines its relationship to the Commissioners of Customs, the Treasury Board and the Board of Trade, and which discusses its role in enforcing the Acts of Trade. Of particular interest:

Ch. 1 — Introduction — the Admiralty Board.

Ch. 2 — The establishment and maintenance of Courts of Vice-admiralty.

1307.

Douanes canadiennes, dans *Bulletin mensuel de la chambre de commerce française au Canada*. n° 469. 1934. pp. 2-3; n° 476. 1935. p. 17; Vol. 51. 1943. pp. 10-30; n° 472. 1934. pp. 4-6; n° 488. 1937. p. 4; n° 491. 1937. p. 7; n° 497. 1938. p. 20; n° 504. 1940. p. 7; n° 512. 1949. pp. 15-19.

Information sur différents règlements douaniers de 1934 à 1949.

1308. DOUCET, R.

Les institutions de France au XVI^e siècle. Paris, A. et V. Picard, 1948. 2 vols.

Tableau d'ensemble des institutions françaises au XVI^e siècle.

A lire: p. 548-551, sur les droits domaniaux.

p. 587-594, sur les traites.

DOUGHTY, ARTHUR G.

Canada and its provinces: a history of the Canadian people and their institutions by one hundred associates.

Co-editor. See citation under A. Shortt.

1309. — — — .

Documents relating to the constitutional history of Canada, 1819-1828, ed. by Arthur G. Doughty and Norah Story. Ottawa: King's Printer, 1935.

Contains a number of documents relating to customs. See index.

— — — — .

Documents relating to the constitutional history of Canada, 1759-1791.

Co-editor. See citation under A. Shortt.

1310. — — — — .

Documents relating to the constitutional history of Canada, 1791-1818, ed. by Arthur G. Doughty and Duncan A. McArthur. Ottawa: King's Printer, 1914.

Contains a number of documents relating to customs. See index.

1311. DOUGHTY, KATHERINE F.

"A tariff reformer of 1713". *Blackwood's Magazine*, 201(1220): 894-901, June 1917.

Describes an argument for protection in the early eighteenth century.

1312. DOUGLAS, PAUL H.

America in the market place: trade, tariffs, and the balance of payments. New York: Holt, Rinehart & Winston, 1966.

Chapters 1-5 contain an analysis and history of tariffs, 1776-1934. Of particular interest:

- Ch. 1 — The basic advantages of broadened trade.
- Ch. 2 — The arguments for protective tariffs considered.
- Ch. 3 — Mercantilism.
- Ch. 4 — The decline of mercantilism and the growth of economic liberalism.
- Ch. 5 — The revival of nationalism and the rise of modern protectionism.

1313. DOWELL, STEPHEN.

A history of taxation and taxes in England from the earliest times to the present day. London: Longmans Green, 1884. 4 v.

The first two volumes are a chronological history of British taxes, 1000-1884. The third and fourth volumes describe the history of specific taxes. Volume IV, *Taxes on articles of consumption*, is particularly interesting.

1314. DRABEK, STANLEY.

Tariff Board and the development of tariff policy: a study of Tariff Board references and their influence on the Canadian tariff. Unpublished M.A. thesis. Queen's University, 1965.

Describes the part the Board plays in amending the existing tariff structure, using Reference 120 Chemicals as a case study. Also provides a brief history of the Canadian tariff and the Tariff Board. Of particular interest:

- Ch. 1 — A brief analysis of tariff history.
- Ch. 2 — Historical development of the Tariff Board.
- Ch. 3 — Preparations by the chemical industry.
- Ch. 4 — Procedure for Tariff Board hearings.
- Ch. 5 — Implementation of the Tariff Board recommendations.
- Ch. 6 — Problems of administration.

1315. DRAGE, GEOFFREY.

The imperial organization of trade. London: Smith, Elder, 1911.

Published in the hope of encouraging a closer trade relationship within the Empire. Written primarily from a British point of view, although there is some material on Canada. Chapter 2, "Imperial preference", is of particular interest.

1316. DRUMMOND, IAN M.

The Canadian economy: organization and development. Homewood, Ill.: Richard D. Irwin, 1961.

A text book for university students. Chapter 6, "The role of the tariff", is of particular interest.

1317. DRUMMOND-WOLFE, HENRY.

The most favoured nation: First and Second World Wars. Montreal: The Author, 1945.

A world history of this phenomenon, 1914-1945. Of particular interest:

- Part I — The First World War — the British Empire.
- Part II — The Second World War — Sumner Wells on imperial preference, May 8, 1943.

1318. DRURY, E.C.

Forts of folly: are we sane about protection? Toronto: Ryerson, 1932.

An analysis of the economic situation in Canada in 1932, showing that protection is not suitable.

1319. DUBE, JEAN-CLAUDE.

Claude Thomas Dupuis, intendant de la Nouvelle-France, 1678-1738. Montréal, Fides, 1969, 395 p.

Biographie, accompagnée d'une étude générale sur la Nouvelle-France.

Chapitre 9: Les finances canadiennes

1320. DUBUC, ALFRED.

La crise économique au Canada au printemps de 1848, dans *Recherches sociographiques*. Vol. 3, n° 3. septembre-décembre 1962. pp. 317-330.

L'auteur analyse le revirement de la politique tarifaire anglaise en 1848, et le déclenchement de la crise au Canada, à travers la correspondance d'un marchand.

1321. DUCHENE, A.

La Politique coloniale de la France. Le Ministère des Colonies depuis Richelieu. Paris, 1928.

Manuel d'histoire générale du Ministère des Colonies.

1322. DUE, JOHN F.

"American and Canadian experience with the sales tax". *Journal of Finance*, 7(3): 463-473, Sept. 1952.

Describes the history of the sales tax in Canada and the U.S. over the past 30 years, assesses its effectiveness and the problems associated with the tax, and makes recommendations for reform.

1323. — — — — .

"Canada's experience with the Manufacturers' Sales Tax". *Journal of Business, University of Chicago*, 27(3): 243-253, July 1954.

A review of Canada's history with the tax, its administration, incidence and the costs of collection.

1324. — — — — .

Government finance: an economic analysis. Rev. ed. Homewood, Ill.: Richard D. Irwin, 1959.

A general survey of government expenditure, revenue and debt systems, with an emphasis upon their economic effects and their relationship to principles of economic welfare. Quite a bit of material on Canada. Of particular interest:

Part II — Financing of government expenditures — introduction.

Ch. 5 — The financing of government expenditures.

Ch. 6 — The principles of taxation.

Part IV — The consumption basis of taxation.

Ch. 16 — Taxation based upon consumption expenditure.

Ch. 17 — Commodity taxation: shifting and incidence.

Ch. 18 — Sales taxation.

Ch. 19 — Excise taxation.

Part VII — Over-all aspects of government finance.

Ch. 25 — Intergovernmental fiscal relations.

Ch. 26 — The over-all economic effects of the expenditure and tax systems.

Part VIII — Government borrowing and fiscal policy.

Ch. 27 — The economics of government borrowing.

Ch. 28 — Introduction to fiscal policy.

Ch. 29 — Anti-inflationary fiscal policy.

Ch. 30 — Debt-management in periods of inflation.

Ch. 31 — Fiscal policy and unemployment.

1325. — — — — .

Government finance: economics of the public sector. 4th ed. Homewood, Ill.: Richard D. Irwin, 1968.

An analysis of the government fiscal system, similar to *Government finance: an economic analysis*. Considerable material on Canada. Of particular interest:

Part I — Government decision-making.

Ch. 4 — Revenue structure decision-making and forms of taxation.

Ch. 5 — Government expenditures and revenue structures.

Part II — Economic effects of government expenditures and revenues.

Part III — Overall expenditure and revenue policy.

Ch. 10 — Fiscal policy.

Ch. 11 — Debt management.

Ch. 12 — Intergovernmental fiscal relationships.

Part IV — Revenue policies.

Ch. 14 — Optimal tax structure.

Ch. 16 — Optimal sales, excise, property and death tax structures.

Part V — Development.

Ch. 17 — The relationship of government finance and economic development.

1326. — — — — .

“Manufacturers’ General Sales Tax”. In Canadian Tax Foundation, *Report of the proceedings of the 1951 tax conference*. pp. 55-68.

Examines the features of the Canadian tax as it existed in 1950, in terms of the requirements of a sound tax structure. Makes suggestions for certain modifications to the tax.

1327. — — — — .

“Report of the Sales Tax committee: one year in retrospect”. *Canadian Tax Journal*, 5(2): 88-105, Mar./Apr. 1957.

A critical analysis of the Jan. 12, 1956 Report of the Sales Tax Committee, with a number of recommendations by the author.

1328. — — — — .

Sales taxation. London: Routledge & Kegan Paul, 1957.

An analysis of sales taxation in general. Of particular interest:

Part IV — The single-stage sales taxes.

Ch. 8 — The manufacturers’ sales tax: Canada and Finland.

Ch. 13 — Retail sales taxation: the Canadian provinces.

Part V — Questions of sales tax structure.

1329. — — — — .

"The evolution of sales taxation 1915-1972". In Richard M. Bird and John G. Head, eds., *Modern fiscal issues: essays in honor of Carl S. Shoup*. Toronto: University of Toronto Press, 1972. Ch. 16.

A world history of sales taxation.

1330. — — — — .

The General Manufacturers' Sales Tax in Canada. (Canadian Tax Papers, no. 3). Toronto: Canadian Tax Foundation, 1951.

Examines and evaluates the history of the tax, its structure, operation and administration, the distribution of its burden, and its place within the Canadian tax system. Table of contents reads as follows:

- Ch. 1 — The development of the tax.
- Ch. 2 — Tax rates and tax yield.
- Ch. 3 — The merits and characteristics of single-stage sales taxes.
- Ch. 4 — The basic structure of the tax and provisions designed to prevent multiple application.
- Ch. 5 — Examinations of consumption purchases.
- Ch. 6 — The concepts of sale and sale price for tax purposes.
- Ch. 7 — Administrative provisions, organization and procedures.
- Ch. 8 — Compliance problems.
- Ch. 9 — Shifting, pyramiding, and incidence of the sales tax.
- Ch. 10 — Distribution of the sales tax burden.
- Ch. 11 — The role of the sales tax in the Dominion tax structure.
- Ch. 12 — Manufacturers sales tax vs. retail sales tax and the problem of federal-provincial tax relationships.

1331. — — — — .

"The Provincial sales taxes and their relationship to the federal sales tax". *Canadian Tax Journal*, 11(6): 523-538, Nov./Dec. 1963.

The article describes provincial sales taxes, the problems associated with them, and their interrelationship with the federal sales tax, with recommendations by the author.

1332. DUFFIELD, W.B.

“Preferential duties and colonial trade”. *Edinburgh Review*, 199(408): 279-303, Apr. 1904.

A short history of British mercantilist policies toward its colonies.

1333. DUGIMONT, JACQUES

Les négociations du Kennedy Round, dans *Etudes économiques*. n° 127-128. avril 1966. pp. 85-104.

Analyse de la vaste offensive en vue d'amener les pays du “Marché Commun” à abaisser la barrière douanière à l’abri de laquelle les pays membres ont développé leurs échanges et bâti une prospérité insolente. A retenir:

— pages 85-86-87: Propos sur le G.A.T.T.

— (p. 93): Canada et le G.A.T.T.

1334. DUHAMEL, JEAN.

L’orientation de notre politique douanière sous l’union, dans *Etudes économiques*. Vol. 1. 1931. pp. 205-259.

Notre politique douanière sous l’Union revêt le caractère d’une politique nationale. En 1840, nos droits de douane vis-à-vis de l’Angleterre, sont de 25%; en 1859 ils s’établissent jusqu’à 20% et même, en certains cas à 100%. Quelles furent donc les causes de ces modifications et quels en sont les caractères? C’est ce que nous verrons par l’étude de nos lois tarifaires, et des circonstances où elles furent adoptées.

1335. DUPONT, C.

L’entreprise et la concurrence internationale. Coll. La vie de l’entreprise. Dunod, 1969. 111 p.

L’auteur a essayé dans ce livre de faire prendre conscience qu’une vision résolument moderne de la concurrence internationale fait apparaître celle-ci aussi bien comme une “menace” que comme une opportunité. A consulter:

— (pp. 90-92): Le G.A.T.T.

1336. EARL, JOHN F.

The Atlantic Provinces: protection and free trade. Atlantic Provinces Economic Council, 1973.

Studies the role of protection in the economic development of the Atlantic provinces and the potential impact of trade liberalization.

1337. EASTERBROOK, W.T.

Canadian economic history. Toronto: Macmillan, 1956.

A policy view of the leading events and processes in Canadian economic history.

Includes such sub-headings as: "Mercantilism and colonial expansion"; "The carrying trade and the Navigation Acts"; "The end of the British preferences"; and "The tariff and the American market".

EASTMAN, HARRY C.

"A model for the study of protected oligopolies".

Co-author. See citation under S. Stykolt.

— — — — .

Canada in a wider economic community.

Co-author. See citation under H. English.

1338. — — .

"Canada in an interdependent North Atlantic economy". In Charles P. Kindleberger and Andrew Shonfield, eds., *North American and Western European economic policies*. London: Macmillan, 1971. Ch. 2.

A good discussion of Canada's present trade and tariff policies, including the Canada-United States Automotive Agreement.

— — — — .

"Disturbing prospects".

Co-author. See citation under S. Stykolt.

1339. — — — — .

"Recent Canadian economic policy: some alternatives". *Canadian Journal of Economics and Political Science*, 18(2): 135-145, May 1952.

Compares the benefits of the import controls imposed in 1947 to correct a balance of payments disequilibrium, as opposed to the probable effects of an anti-inflationary policy.

1340. — — — — .

Some aspects of tariff protection in Canada". *International Journal*, 18(3): 353-360, Sum. 1963.

An analysis of Canada's economic situation and some proposals regarding her tariff policy.

1341. — — — — .

"The Canadian tariff and the efficiency of the Canadian economy". *American Economic Review*, 54(3): 437-448, May 1964.

Tries to determine whether or not the Canadian tariff causes domestic inefficiency and high prices.

— — — — .

"The performance of two protected oligopolies in Canada".

Co-author. See citation under S. Stykolt.

1342. — — — — .

The tariff and competition in Canada, by H.C. Eastman and S. Stykolt. Toronto: Macmillan, 1967.

An analysis of the influences determining industrial structure and foreign ownership in Canada. The effects of the tariff are studied exhaustively.

Part I seeks to place the results of the study in the context of a wider analysis of the effect of tariff protection on the Canadian economy. Part II presents sixteen industry studies on which the major conclusions are based.

1343. EATON, A. KENNETH.

Essays in taxation. (Canadian Tax Papers, no. 44). Toronto: Canadian Tax Foundation, 1966.

A discussion of the Canadian tax system by a former Assistant Deputy Minister of the Department of Finance. "The pattern of government in Canada — taxing powers" (pp. 9-13), includes an analysis of the factors influencing post-Confederation tax policy. "Federal consumption taxes" (pp. 81-91), is a history and review of Canadian excise and sales taxes and special excise taxes, including a response to criticisms levelled against them.

1344. — — — — .

“Frustrations in fiscal policy”. *Canadian Tax Journal*, 6(6): 393-400, Nov./Dec. 1958.

A former Assistant Deputy Minister of the Department of Finance discusses technical and political difficulties in the formulation of tax policy.

1345. EATON, KEITH E., and NORMAN A. CHALMERS.

Canadian law of customs and excise. Toronto: Canadian Law Book, 1968.

This book appears to be designed for the professional. However, it can be used and understood by laymen. Of particular interest:

Part I — Customs duties.

- Ch. 1 — Imposition, collection and enforcement.
- Ch. 2 — Interpretation in tariff classification.
- Ch. 3 — Classification of parts under the customs tariff.
- Ch. 4 — Class or kind made in Canada.
- Ch. 5 — Value for duty.
- Ch. 6 — Special or dumping duty.
- Ch. 7 — Appeals under the Customs Act.

Part II — Excise duties.

- Ch. 8 — The Excise Act.

Part III — Sales and excise taxes.

- Ch. 9 — Imposition and collection of taxes.
- Ch. 10 — Statutory concept of “manufacturer or producer”.
- Ch. 11 — Interpretation of Schedule III.
- Ch. 12 — Appeals under the Excise Tax Act.

Part IV — Practice.

- Ch. 13 — Tariff Board practice.
- Ch. 14 — Responsibilities of government departments.

1346. EGERTON, H.E., and W.L. GRANT.

Canadian constitutional development shown by selected speeches and despatches with introductions and explanatory notes. Toronto: Mission Books, 1907.

Some chapters of interest with respect to the tariff:

- pp. 123-148 — Proposals for union. — (The issue of the union of Upper and Lower Canada is illustrated by a letter from Governor Sir John Sherbrooke to the Colonial Secretary, Lord Bathurst, and by petitions submitted to the British Parliament. There is some discussion of the tariff controversy of 1822).
- pp. 335-347 — The annexation movement. — (The movement of 1849 is illustrated by the Annexation Manifesto and by explanatory letters of Lord Elgin).
- pp. 348-351 — The tariff controversy. — (Illustrates British opposition to the protective nature of the Canadian tariff of 1859 by a letter from the Colonial Secretary to the Governor General and by a reply by the Minister of Finance to the Colonial Secretary).

1347. ELLIOTT, G.A.

"Customs red tape: protectionism smokescreen". *Financial Post*, 49: 28-29, Apr. 9, 1955.

Excerpts from the author's *Tariff procedures and trade barriers: a study of indirect protection in Canada and the United States* (Toronto: University of Toronto Press, 1955).

1348.

Tariff procedures and trade barriers: a study of indirect protection in Canada and the United States. Toronto: University of Toronto Press, 1955.

A comparison of administrative barriers to trade in Canada and the U.S. Of particular interest:

- Ch. 2 — Tariff structure.
- Ch. 3 — Entry and documentation.
- Ch. 4 — Liquidation and litigation.
- Ch. 5 — Classification.
- Ch. 7 — Valuation and anti dumping duties: Canada.
- Ch. 8 — Other restrictive measures.

1349. ELLIS, L. ETHAN.

"Canada's rejection of reciprocity in 1911". *Canadian Historical Association Report*, pp. 99-111, 1939.

Suggests that loyalty to the imperial connection was not the only reason for the rejection of reciprocity. The commercial interests of powerful minorities were certainly a major factor.

1350. — — — — .

Reciprocity 1911: a study in Canadian-American relations. New Haven, Conn.: Yale University Press, 1939.

An examination of the forces affecting the negotiations of 1911.

ENGLISH, H. EDWARD, ed.

Canada and the new international economy: three essays. Toronto: University of Toronto Press, 1961.

The development of the international economy and how Canada is affected by it, with summary and conclusions by the editor. The following essays, described under the authors' names, are of particular interest:

pp. 11-27 — Gordon, H. Scott. "The historical perspective: nineteenth-century trade theory and policy".

pp. 45-68 — Smith, Arthur, J. "Canada's policy problem".

1351. — — — — .

Canada in a wider economic community, by H. Edward English, Bruce W. Wilkinson and H.C. Eastman. Toronto: University of Toronto Press, 1972.

Review. Teeple, Gary. "Free trade and government aid". *Queen's Quarterly*, 80(2): 274-277, 1973.

An analysis of the potential effect on the Canadian economy of a substantial reduction of trade barriers among the developed countries, particularly those of the Atlantic region. Table of contents reads as follows:

- Ch. 1 — Introduction.
- Ch. 2 — Canadian trade: past and present.
- Ch. 3 — The growth of world markets and changing trade patterns.
- Ch. 4 — A first approximation to free trade alternatives for Canada.
- Ch. 5 — Free trade and the structure of the Canadian economy.
- Ch. 6 — The adjustment mechanism and its operation under trade liberalization.
- Ch. 7 — The harmonization of non-tariff economic policies in a free trade area.
- Ch. 8 — Some commercial-policy conclusions.

——— .

Canadian economic policy.

Co-author. See citation under T. Brewis.

——— .

Invisible trade barriers between Canada and the United States.

Co-author. See citation under F. Masson.

1352. ——— .

Transatlantic economic community: Canadian perspectives. Toronto: University of Toronto Press, 1968.

Provides a basis for the analysis of the impact upon the Canadian economy of a closer economic community among Atlantic countries, and puts forward a Canadian view of the short-run prospects.

1353.

“Episodes of the month”. *National Review*, 591: 537-547, May 1932.

A discussion of what ought to be Britain’s fiscal stance on tariffs and related matters on the eve of the Ottawa Conference.

1354.

“Episodes of the month — Ottawa”. *National Review*, 595: 269-275, Sept. 1932.

A report on the results of the Ottawa Conference and a preliminary assessment of the impact of the agreements reached.

1355.

“Episodes of the month — Ottawa”. *National Review*, 596: 402-416, Oct. 1932.

A detailed assessment of the Ottawa Conference regarding tariffs and anti-dumping, giving reactions of the British towards the agreement.

1356.

Entretien sur le commerce canado-américain, dans *Affaires extérieures*. Vol. 13, n° 4. avril 1961. pp. 122-124.

Communiqué émis par le Comité canado-américain pour le commerce et les affaires économiques. Réf.: paragraphe n°s 8-9-10; le libre échange avec les pays européens ainsi que les progrès accomplis par le G.A.T.T.

1357.

Entretiens économiques canado-américains, dans *Affaires extérieures*. Vol. 14, n° 2. février 1962. pp. 60-62.

Entretiens au cours desquels l'expansion du commerce mondial sur une base multilatérale fut discutée, ainsi que le problème de la libéralisation du commerce, spécialement dans le domaine agricole.

1358.

Entretiens internationaux sur le commerce et les tarifs douaniers, dans *Affaires extérieures*. Vol. 1, n° 4. avril 1949. pp. 43-45.

Cet article a été écrit durant la Conférence d'Annecy (pour parler sur le commerce et les tarifs douaniers). L'objectif de la Conférence ainsi que l'importance de cette Conférence pour le Canada sont exposés dans cet article.

1359. ESPIEL, HECTOR G.

"The Most-Favoured-Nation Clause: its present significance in GATT". *Journal of World Trade Law*, 5(1): 29-44, Jan./Feb. 1971.

An analysis of the legal justification for waiving the MFN clause in order to grant preferences to less developed countries.

1360.

Etat comparatif des principaux échanges Franco-Canadiens, dans *Bulletin mensuel de la chambre de commerce française au Canada*. n° 463. mars-avril 1933. pp. 1-11.

Statistiques douanières officielles publiées par le gouvernement fédéral du Canada, pour l'exercice qui s'étend du 1^{er} avril 1931 au 31 mars 1932. Extrait de ces statistiques signalées et l'on trouvera des tableaux comparatifs indiquant les importations, avec les chiffres afférents à la France, ceux des importations totales de tous les pays.

1361. FARJEON, JEFFERSON.

The compleat smuggler: a book about smuggling in England, America and elsewhere past and present. Indianapolis: Bobbs-Merrill, 1938.

Essentially a series of anecdotes about incidence and people in the history of smuggling.

1362. FARR, DAVID M.

The Colonial Office and Canada, 1867-1887. Toronto: University of Toronto Press, 1955.

A study of the Colonial Office's influence in the determination of British policy toward Canada. Of particular interest:

Ch. 6 — The Board of Trade and Canadian commercial policy.

Ch. 7 — The Foreign Office and the negotiation of commercial treaties.

App. C — A note on the later development of Canadian fiscal autonomy.

1363. FAUCHER, ALBERT.

Histoire économique et unité canadienne. Coll. Histoire économique et sociale du Canada français. Montréal, Fides, 1970. 296 p.

L'auteur dans cet ouvrage cherche à comprendre l'évolution de la société économique du Québec et du Canada en faisant intervenir les contraintes de la géographie physique, les conditions de développement entraînées par les types de ressources exploitées, les investissements exigés par ces ressources, les structures d'entreprises les mieux adaptées, et qui ont pu survivre. A consulter particulièrement:

— Troisième partie:

n° 1: Le mercantilisme canadien (p. 21).

n° 2: Le problème des impôts sur les marchandises de provenance américaine (p. 43).

n° 3: Le protectionnisme canadien (p. 70).

1364. — — — .

L'émigration des Canadiens français au 19^e siècle: Position du problème et perspectives, dans *Recherches sociographiques.* Vol. 5, n° 3. septembre-décembre 1964. pp. 277-317.

Etude sur le phénomène de l'émigration des Canadiens français, que l'auteur situe dans un contexte américain. A consulter p. 298-302, sur les lois américaines du "drawback", et le traité de réciprocité de 1854.

1365. — — — — .

La condition nord-américaine des provinces britanniques et l'impérialisme économique du régime Durham-Sydenham 1839-1841, dans *Recherches sociographiques*. Vol. 8, n° 2. mars-août 1967. pp. 177-209.

L'auteur étudie le côté économique du rapport Durham et de la pensée de Lord Sydenham. L'organisation fiscale des deux Canadas fait partie de l'étude.

1366. — — — — .

Le problème financier de la Province du Canada (1841-1867), dans *Recherches sociographiques*. Vol. 1, n° 3. juillet-septembre 1960. pp. 343-362.

L'auteur examine, entre autres facteurs, l'abolition de traité de réciprocité Canada-E.U. de 1854 et l'instauration du tarif Galt.

1367. FAY, C.R.

"The movement towards free trade, 1820-1853". In J. Holland Rose, A.P. Newton and E.A. Benians, *The Cambridge history of the British Empire*. Reprint. Cambridge: Cambridge University Press, 1960. 8 v. Vol. II. *The growth of the new Empire, 1783-1870*, Ch. 11.

Describes the fall of England's mercantilist principles, including Huskisson's reforms of 1823 and the repeal of the Navigation Acts in 1849 and the Corn Laws in 1846.

1368.

Fédération des Industries britanniques. *Le Commonwealth britannique, le régime préférentiel du Commonwealth et la Zone Sterling*. Londres, Fédération des Industries britanniques, 1958. 49 p.

Ce document comprend un relevé complet du Système de la Préférence Impériale et est appuyé par des tableaux exposant les marges de préférence garanties par l'accord d'Ottawa. En outre, on y trouve des notes générales sur le Commonwealth et une explication du fonctionnement de la Zone Sterling.

1369. FEIS, HERBERT.

"A year of the Canadian Trade Agreement". *Foreign Affairs (N.Y.)*, 15(4): 619-635, July 1937.

A description of the provisions of the Canada-U.S. Trade Agreement of 1936 and an analysis of its effect on trade.

1370. — — — — .

“The future of the British imperial preference system”. *Foreign Affairs (N.Y.)*, 24(4): 661-674, July 1946.

A discussion of the events influencing tariff legislation in the Commonwealth between 1900 and 1945 and a forecast of future trends.

1371. FILION, GÉRARD.

Les implications économiques de l'indépendance du Québec, dans *Bulletin mensuel de la chambre de commerce française au Canada*. n° 610. février 1970. pp. 9-12, 36-39.

Institution d'un tarif douanier et les effets d'une telle mesure sur l'économie québécoise s'ils deviennent indépendant du Canada. S'il y a association avec le reste du Canada, quels seront les effets d'un tarif douanier commun?

1372. FILTEAU, GÉRARD.

La naissance d'une nation: Tableau du Canada en 1755. Montréal, 1937. 2 vols.

Portrait complet de la Nouvelle-France en 1755. A consulter: Livre 2, Chapitre 1: Les institutions politiques, et Livre 4, Chapitre 1: Finances et commerce.

1373.

Finance — budget — tarif, dans *L'économiste canadien*. Vol. 8, n°s 5-6. mai-juin 1923. p. 17.

Regard sur le Canada en 1923 ainsi que sur son déficitaire budget. Voir les raisons qui ont poussé le Canada à réduire quelques droits de douanes et d'accise à un moment où l'on considère la situation difficile. Les impacts de la réduction de ces droits de douane et d'accise.

FISCHER, LEWIS A.

Trade liberalization and Canadian agriculture.

Co-author. See citation under G. Trant.

1374. FLORY, THIÉBAUT.

Le G.A.T.T. Droit international et commerce mondial. Série organisations internationales. Paris, Librairie générale de droit et de jurisprudence, 1968. IV, 306 p.

Monographie étudiant tous les aspects du G.A.T.T. A lire: La première partie. Le principe de non-discrimination dans le cadre du G.A.T.T., p. 9-99.

— Troisième partie: Le G.A.T.T., instrument juridique de régulation du commerce mondial, p. 203-274.

1375. FLOYD, ROBERT H.

"GATT provisions on border tax adjustments". *Journal of World Trade Law*, 7(5): 489-499, Sept./Oct. 1973.

A critical evaluation of the GATT rules on border tax adjustments.

1376. FLUX, A.W.

"Preferential tariffs and Canadian interests". *Economic Journal*, 13(52): 469-485, Dec. 1903.

A history of Canadian tariff legislation between 1897 and 1903 and an analysis of the effect of preference on trade up to 1903.

1377. — — — — .

"The new Canadian tariff". *Economic Journal*, 7(27): 427-435, Sept. 1897.

A discussion of the provisions of the Canadian tariff of 1897.

1378. FORTUNE, JOHN N.

Effects of changes in Canadian tariffs on imports of appliances from the United States. Unpublished Ph.D. dissertation. Indiana University, 1968.

Demonstrates that a lowering or removal of Canadian tariffs on U.S. appliances would result in a better allocation of resources within Canadian industry, a decrease in the costs of production and a reduction in consumer prices.

1379. FOSTER, GEORGE E.

"Canadian autonomy and American reciprocity: a Canadian view". *Nineteenth Century and After*, 69(412): 961-975, June 1911.

An outline of the views held by the opponents of the proposed reciprocity agreement between the United States and Canada.

1380. — — — — .

"Reciprocity with the United States". *University Magazine (Toronto)*, 9: 550-562, 1910.

Describes why the idea of reciprocity is popular in the U.S. and not in Canada.

1381. — — — — .

"The Reciprocity Agreement from a Canadian standpoint". *North American Review*, 193: 663-671, 1911.

The author discusses the Canadian attitude towards the proposed reciprocity agreement of 1911 and gives reasons why he thinks Canada will reject it.

1382. FOSTER, JOAN M.

"Reciprocity and the Joint High Commission of 1898-1899". *Canadian Historical Association Report*, pp. 87-98, 1939.

Analyses the progress of negotiations and the way in which it was regarded by the Canadian public and the Liberal Party.

1383. FOWKE, VERNON C.

"The national policy — old and new". In W.T. Easterbrook and M.H. Watkins, eds., *Approaches to Canadian economic history*. (Carleton Library no. 31). Toronto: McClelland & Stewart, 1967.

Suggests that Canada's federal governments have fostered two national policies: one developing between 1850 and 1930 and formalized by the tariff legislation of 1878; and the next beginning in 1930. The first national policy was designed to accommodate an agricultural-commercial economy, and the second to conform with the requirements of an increasingly industrial-commercial economy. It focused on public welfare, agricultural policy, and monetary management.

1384. FRANÇOIS, LOUIS.

Les Institutions internationales. Paris, Librairie Hachett 1975. 252 p.

L'auteur a voulu montrer dans ce livre dans quelle mesure les organisations internationales, qui rassemblent des Etats-membres, répondent aux besoins fondamentaux de la communauté mondiale. A consulter particulièrement:

— n° 11: La Coopération commerciale internationale: n° 1: Le G.A.T.T.

— n° 30: Le Commonwealth

— La conférence d'Ottawa: préférences douanières entre les membres du Commonwealth (p. 225).

— Le Commonwealth est une union douanière (p. 228).

1385.

"Free trade and preferential tariffs: the evolution of international trade regulation in GATT and UNCTAD". *Harvard Law Review*, 81(8): 1806-1817, June 1968.

Examines the evolution of GATT as a free trade institution under pressure from developing nations for aid in development, and the general problem of institutional response by the community of nations to UNCTAD's challenge for aid by preferential tariffs between 1947 and 1968.

1386. FRÉGAULT, GUY.

Essai sur les finances canadiennes, (1700-1750), dans *Revue d'histoire d'Amérique française*. Vol. 12, n° 3. décembre 1958. pp. 307-322. n° 4. mars 1959. pp. 459-484. Vol. 13, n° 1. juin 1959. pp. 30-44. n° 2. septembre 1959. pp. 157-182.

A lire: Volume 13, n° 2, p. 164-166, sur les revenus des droits d'entrée de marchandises en Nouvelle-France et des impôts indirects.

1387. — — — — .

François Bigot, administrateur français. Montréal, 1948. 2 vols.

Biographie. A consulter: Vol. 1, p. 405-408, sur les droits de douane que Bigot fraudait.

1388. — — — — .

La civilisation de la Nouvelle-France. Montréal, Société des éditions Pascal, 1944. 285 p.

Portrait de la Nouvelle-France entre 1713 et 1744. L'auteur explique les droits de douane et les finances de cette période.

1389. — — — — .

La compagnie de la colonie, dans *Revue de l'Université d'Ottawa*. Vol. 30, n° 1. janvier-mars 1960. pp. 5-29, Vol. 30, n° 2. avril-juin 1960. pp. 127-149.

Etude sur la compagnie de la colonie, fondée en 1700, et qui fut propriétaire du Domaine du Roi au Canada, auquel était rattachée la perception des droits sur les importations et les exportations.

1390. — — — — .

Le XVIII^e siècle canadien: études. Montréal, Editions HMH, 1968. 387 p.

Série d'études séparées sur la Nouvelle-France au 18^e siècle. A consulter: La compagnie de la colonie, p. 242-288. Etude sur une compagnie qui eût le monopole des droits de douane du Domaine du Roi en Nouvelle-France.

1391. FRIEDEBERG, A.S.

The United Nation Conference on Trade and Development of 1964: the theory of the peripheral economy at the centre of international political discussions. Rotterdam: Rotterdam University Press, 1969.

A review of the background, course and conclusions of the Conference, which dealt with the problems of less developed nations. Chapter 6 includes a background and summary of the discussion on trade obstacles and tariff preferences for manufactures and semi-manufactures.

1392. FRYDE, E.B.

"The English Farmers of the Customs, 1343-51". *Royal Historical Society, Transactions*, s. 5, 9: 1-17, 1960.

A history of the Farmers of the Customs, explaining the reasons for the office's decline in popularity.

1393. FUCHS, CARL J.

The trade policy of Great Britain and her colonies since 1860. London: Macmillan, 1905.

Originally published in 1893. An analysis of Empire trade policy from 1860-1890, with considerable material on Canada. Of particular interest:

Part I — The trade policy of the United Kingdom
of Great Britain and Ireland.

Ch. 1 — Introduction of the free trade system and the commercial treaties
of the sixties.

Ch. 2 — Trade policy of the United Kingdom since 1870.

- Ch. 3 — The development of British trade from 1860 to 1890.
- Ch. 4 — Tendencies of trade policy in England since the introduction of free trade.
- Part II — The trade policy of the colonies of the Empire.
- Ch. 1 — General survey.
- Ch. 2 — The most important colonies in detail.
- Ch. 3 — The development of trade in the most important colonies from 1860 to 1890.
- Ch. 4 — The movements for imperial federation and commercial union.

1394. GATT.

Activités en 1969/70, 1970/71, 1972, 1974, 1975 et 1976. Genève, 1970, 1972, 1973, 1975, 1976 et 1977. 51 p., 67., 59 p., 62 p., 78 p. et 97 p.

Formule renouvelée des brochures d'information concernant les travaux du G.A.T.T. Deux faits majeurs retiennent notre attention durant ces années: les négociations Kennedy et surtout les négociations commerciales multilatérales dites de Tokyo (Tokyo Round), qui sont de loin les plus ambitieuses et les plus complexes qui aient jamais été entreprises.

1395. — — — — .

Anti-dumping and countervailing duties. Geneva: GATT, 1958.

Using a question and answer format, describes Canada's anti-dumping and countervailing legislation on pages 52-64.

1396. — — — — .

L'offensive pour la libération des échanges. Document Spec. (61) 300. Secrétariat de la Commission intérimaire de l'O.I.C. 21 p.

Etude sur l'Accord général sur les tarifs douaniers et le Commerce, sur son application au point de vue concret, sur les possibilités qu'il offre et enfin sur les limites de son action.

1397. — — — — .

Le commerce international en 1952. Genève, secrétariat du G.A.T.T., 1953. 145 p.

On trouve dans la première partie de ce document une analyse des modifications

intervenues dans la structure et les tendances du commerce mondial en 1952 et au cours des années précédentes. La deuxième partie passe en revue les principaux changements constatés récemment dans la politique des gouvernements en matière d'échanges commerciaux. La troisième partie enfin expose l'activité des parties contractantes depuis le début de 1952 et souligne certains des problèmes qu'elles ont à résoudre. Nous recommandons particulièrement:

- Deuxième partie: Obstacles et contrôles dans le domaine du commerce international.
Les tarifs douaniers (p. 66).
- Troisième partie: Les activités des parties contractantes à l'Accord général sur les tarifs et le Commerce.

1398. — — — — .

Le nouveau Plan d'abaissement des tarifs douaniers. Document Spec (61) 309. Genève, 1954. 14 p.

Description des grands principes et des modalités d'application de cette nouvelle méthode d'abaissement des tarifs. La troisième section comporte les règles du plan et précise les obligations encourues. La raison principale de l'adoption de ce plan réside dans le fait que les pays à tarifs relativement bas éprouaient de la difficulté à négocier.

1399. — — — — .

Les travaux du G.A.T.T. en 1959/60, 1960/61, 1961/62 et 1964/65. Genève, 1960, 1961, 1962 et 1963. 38 p., 38 p., 39 p. et 42 p.

Brochures d'informations nous renseignant sur les travaux du G.A.T.T. concernant de façon générale sur des questions et des notions telles que les tarifs douaniers, les restrictions quantitatives à l'importation, le protectionnisme agricole, les pratiques commerciales restrictives et ce qu'il est convenu d'appeler "la désorganisation des marchés".

1400.

GATT. Négociations terminées, dans Commerce extérieur. Vol. 103, n° 6. 16 juin 1956. pp. 14-24.

Cet article fait mention de la quatrième série générale de négociations tarifaires multilatérales sous le régime de l'Accord général sur les tarifs douaniers qui s'est tenue à Genève; vingt-deux pays y participaient. Suit un résumé des principales concessions tarifaires faites ou obtenues par le Canada ainsi qu'un tableau des nouveaux droits qui seront mis en vigueur aux Etats-Unis.

1401. GATT.

Un comité témoin, dans *Le Devoir de Montréal*. 12 juillet, 1975. p. 16. col. 7, art. 1.

Rôle du "groupe consultatif" créé par le G.A.T.T. Raisons qui font que le G.A.T.T. a créé un "groupe consultatif".

1402. GAGAN, DAVID P.

Canada First: a bundle of little egotisms. Unpublished M.A. thesis. University of Western Ontario, 1964.

An account of the Canada First movement between 1868 and 1873.

1403. GAGNÉ, JEAN-PAUL.

La théorie et la pratique, dans *Le Soleil de Québec*. 11 juillet 1975. p. A. 4. Col. 1, art. 1.

Signification du libre échange canadien proposé par le Conseil économique du Canada.

Conséquences de ce libre échange pour le Canada.

Exemple d'un libre échange avec les Etats-Unis; pacte de l'auto.

1404. GALBRAITH, JOHN KENNETH.

La science économique et l'intérêt général. Coll. Bibliothèque des Sciences humaines. Paris, Editions Gallinard, 1974. 398 p.

En prenant les Etats-Unis, comme exemple l'auteur reconstitue l'édifice économique de ce pays. Il analyse le système de marché milieu naturel des petites entreprises et le système planificateur, où les puissantes technstructures des firmes géantes manoeuvrent le client, le public et l'Etat. En ce qui nous concerne nous recommandons spécialement:

— Troisième partie: n° XVII: Le système transnational.

p. 216: recul du nationalisme économique, preuve: création du G.A.T.T.

— Cinquième partie: n° XXV: Une politique pour le système de marché.

p. 310: Une conception renouvelée de l'organisation internationale des marchés de matières premières et une conception prudemment révisée de la protection douanière applicable au système de marché.

1405. GALLAGHER, JOHN, and RONALD ROBINSON.

“The imperialism of free trade”.

Economic History Review, s. 2, 6(1): 1-15, 1953.

Review, MacDonagh, Oliver. “The anti-imperialism of free trade”.

Economic History Review, s. 2, 14(3): 489-501, Apr. 1962.

Challenges the traditional assumption that British policy passed through “imperialist” and “anti-imperialist” stages in the nineteenth century. Attempts to demonstrate that the difference between the strategies used was not one of fundamental nature, but of degree. The degree of imperialist action accompanying British expansion was simply tailored according to the level of development of the countries affected.

1406. GAL-EDD, ISRAEL.

“Tax incentives for export”. *Journal of World Trade Law*, 5(3): 315-330, May/June 1971.

A discussion of the forms the incentives can take, especially with respect to less developed countries.

1407. GANSHOF VAN DER MEERSCH, W.J.

Organisations européennes. Paris, Editions Sirey, 1966. 2 vols.

Etude des organisations européennes en deux phases. L’auteur analyse d’abord les organisations de coopération interétatique. Ensuite il s’attarde sur les organisations communautaires. A consulter:

— Vol. 1: Titre cinquième:

— (p. 510): Réactions du G.A.T.T. à la taxe britannique à l’importation.

1408. GARNEAU, F.-X.

Histoire du Canada depuis sa découverte jusqu’à nos jours. 4 volumes. Québec, 1845-1852. 2025 p.

A consulter: Vol. 2. Livre 5, Chapitre 1, sur la liberté de commerce en Nouvelle-Angleterre.

Vol. 2. Livre 8, Chapitre 1, sur les droits de douane.

Vol. 4. Livre 13, Chapitre 2, sur la taxation indirecte.

Vol. 4. Livre 15, Chapitre 1, sur le partage des droits de douane entre le Haut-Canada et le Bas-Canada.

1409. GAUTHIER, ROSAIRE.

Autour du traité Canado-Américain, dans *L'action économique des jeunes*. Vol. 2. 1935-1936. pp. 7-11.

Résultats de ce traité: écoulement de l'excédent des marchandises, abaissement des tarifs douaniers et gain pour le Canada.

Les discussions avec les représentants des Etats-Unis ont fourni une excellente occasion d'inaugurer les réformes dans les méthodes douanières du Canada (énumération de ces méthodes).

1410. GERBIÉ, FRÉDÉRIC.

France et Canada. Paris, Charles Schlaeber, 1896. 196 p.

Etude générale des relations franco-canadiennes. Ce livre contient le texte du traité de commerce franco-canadien de 1893, une analyse de ce traité et des opinions libre échangiste au Canada.

1411. GÉRIN, E.

Relations commerciales entre les Etats-Unis et le Canada, dans *Revue canadienne*. Vol. 2, n° 12. 1865. pp. 748-757. Vol. 3, n° 2. 1866. pp. 108-122.

Etude historique sur les relations commerciales canado-américaines. Le problème du libre échangisme et de la réciprocité y est abordé.

1412. GÉRIN-LAJOIE, A.

Dix ans au Canada de 1840 à 1850, Histoire de l'établissement du gouvernement responsable. Québec, 1888. 619 p.

Consulter le chapitre 19 sur les conséquences au Canada de l'adoption du libre échangisme en Angleterre à la fin des années 1840.

GERMAIN-MARTIN, HENRY.

Finances et financiers de l'ancien régime.

Co-auteur. Voir citation sous Jean Bouvier.

1413. GILLESPIE, W. IRWIN.

The incidence of taxes and public expenditure in the Canadian economy. (Study for the Royal Commission on Taxation, no. 2). Ottawa: Queen's Printer, 1966.

Chapter 2, "The incidence of the total tax structure", is of particular interest. In it, the author discusses the general sales tax on consumer goods, selective excise taxes and customs import duties.

1414. GILLIS, D. HUGH.

Democracy in the Canadas, 1759-1867. Toronto: Oxford University Press, 1951.

Chapter 9, "British commercial policy and Canada", considers the effects of the American Revolution on Britain's commercial policy towards her colonies, especially Canada.

1415. GILROY, MARION.

"Customs fees in Nova Scotia". *Canadian Historical Review*, 17(1): 9-22, Mar. 1936.

An account of the customs fee system in Nova Scotia between 1719 and 1825, and a history of the fight against these fees by merchants and the Assembly.

1416. — — — — .

"The imperial customs establishment in Nova Scotia, 1825-1855". *Canadian Historical Review*, 19(3): 277-291, Sept. 1938.

An account of the struggle by the Assembly to control customs revenues and to have the authority to hire officials and determine their salaries.

1417. GIPSON, LAWRENCE H.

The coming of the Revolution 1763-1775. New York: Harper, 1954.

A history of the revolutionary movement in the U.S. The part that the Revenue Acts played is discussed in the following chapters:

- Ch. 6 — Imperial security and internal taxation.
- Ch. 7 — The Stamp Act resisted.
- Ch. 8 — Parliament's strategic retreat.
- Ch. 11 — A trial at external taxation.
- Ch. 12 — Again, America resists.

1418. GIROD, AMURY.

Notes diverses sur le Bas-Québec. 2 vols. Montréal, 1835. 128 p.

Portrait du Bas-Canada vu par un immigrant suisse de tendance républicaine.

A consulter: Chapitre V, sur les taxes indirectes et la question du partage des droits de douane entre le Haut-Canada et le Bas-Canada.

1419. GLASS, G.H.

"What do you know about the Canadian customs tariff?". *Industrial Canada*, 59(1): 68-70, Nov. 1958.

A description of how customs tariffs could be modified.

1420. GLAZEBROOK GEORGE P.

"The external relations of the Province of Canada". *Canadian Historical Association Report*, pp. 103-110, 1938.

A history of the commercial legislation affecting Canada during the 1840's and 1850's, such as the fall of imperial preference, the repeal of the Navigation Acts, the 1847 duties, and reciprocity.

1421. — — — — .

The formative years to 1914. (Carleton Library, no. 27) Rev. ed. Vol. I of *A history of Canadian external relations*. Toronto: McClelland & Stewart, 1966.

A general history of Canada. However, Ch. 3, "Transition from mercantilism", Ch. 7, "Trade, fisheries and diplomacy", and Ch. 8, "Canada, the Empire and the United States", give a good outline of the forces behind tariff legislation from 1783-1911.

1422. GLICKMAN, DAVID L.

"The British imperial preference system". *Quarterly Journal of Economics*, 61(3): 439-470, May 1947.

Reviews the Ottawa Agreements which established the imperial preference system in 1932 and examines their effects on British foreign trade between 1932 and 1938, especially with respect to U.S. exports to the British Empire.

GOFFIN, ROBERT.

Questions financières aux XVIII^e et XIX^e siècles.

Co-auteur. Voir citation sous Christian Morrisson.

1423. GOFFMAN, IRVING J.

"Incidence of taxation in Canada". *Public Finance*, 19(1): 44-69, 1964.

Attempts to estimate the distribution and the effective rate structures of taxes in Canada.

— — — — .
Queen's University papers in taxation and public finance, no. 3.

Co-editor. See citation under J. Allan.

1424. — — — — .

The burden of Canadian taxation. Toronto: Canadian Tax Foundation, 1962.

Attempts to determine the distribution and the effective rate structure of all taxes in Canada. Of particular interest:

- Ch. 1 — The nature, scope and limitation of the analysis.
- Ch. 2 — The estimated burden of Canadian taxation.
- Ch. 3 — The statistical bases of the estimates.
- Ch. 4 — The incidence of federal taxes.

1425. GOLT, SIDNEY.

The GATT negotiations 1973-75: a guide to the issues. Washington: National Planning Association, 1974.

The background and history of the negotiations and an analysis of the policy issues.

1426. GOOD, W.C.

Production and taxation in Canada from the farmers' standpoint. Toronto: J.M. Dent, 1919.

Argues that the interests of farmers call for the replacement of federal tariffs by property taxes. Of particular interest:

- Part I, Ch. 3 — How our methods of taxation affect this discrimination.
- Part III — The remedy and its application.

1427. — — — — .

"Tariffs, bounties, and the farmer". *University Magazine*, 7: 415-436, Oct. 1908.

A turn of the century argument for a Canadian free trade policy.

1428. GOODWIN, CRAUFURD D.

Canadian economic thought: the political economy of a developing nation, 1814-1914. Durham, N.C.: Duke University Press, 1961.

Chapter 2, "Tariffs and international trade", outlines the views of various groups in Canada on protection and free trade, 1814-1914. Chapter 4, "The development of economic science", describes the views of the economists of the period.

1429. GORDON, H. SCOTT.

"The historical perspective: nineteenth-century trade theory and policy". In H. Edward English, ed., *Canada and the new international economy: three essays*. Toronto: University of Toronto Press, 1961. pp. 11-27.

Outlines British imperial policy and Canadian commercial policy from the early 1800's to 1939.

1430. GORDON, MARGARET S.

Barriers to world trade: a study of recent commercial policy. New York: Macmillan, 1941.

Discusses international commercial policy since 1918, especially between 1931 and 1939. Places particular emphasis on the techniques of trade control, such as import quotas, export promotion and control, and commercial bargaining.

Of particular interest:

- Ch. 2 — Commercial policy during and after the World War.
- Ch. 3 — The Depression and the breakdown of the gold standard.
- Ch. 8 — Tariff policy after 1931.
- Ch. 9 — Import quotas.
- Ch. 10 — Other forms of import restriction.
- Ch. 11 — Export promotion and control.
- Ch. 12 — Bilateral agreements.
- Ch. 14 — Regional and multilateral negotiations.

1431. GORDON, T. M.

The Canadian sales tax. (McGill University Economic Studies, no. 11). Toronto: Macmillan, 1930.

A history and analysis of the effects of Canadian federal sales taxes. Table of contents reads as follows:

- Ch. 1 — Sales taxes in other countries.
- Ch. 2 — History and present position of the sales tax in Canada.
- Ch. 3 — Operation and technique of the Canadian sales tax.
- Ch. 4 — The sales tax from the point of view of productivity.
- Ch. 5 — Popular and individual expressions of opinion on the sales tax.
- Ch. 6 — Evasion and other problems.
- Ch. 7 — Incidence.
- Ch. 8 — A consumption tax.
- App. A — Operation of general sales taxes in 1926.
- App. B — Operation of Canadian tax, 1923-1924.
- App. C — Rates of the Canadian sales tax, 1920-29.
- App. D — Revenue from sales tax.
- App. E — Sales tax collected by provinces.
- App. F — Dominion revenue.
- App. G — Principal Dominion taxes.

1432. GORRIE, P., and T.A. WARDER.

“How to win world markets: how export drawbacks work”. *Foreign Trade*, 124(4): 8-11, Aug. 21, 1965.

Explains under what circumstances drawbacks are paid, how to claim for them, and where to get help with drawback problems.

1433. GORTER, WYTZE.

“GATT after six years: an appraisal”. *International Organization*, 8(1): 1-18, Feb. 1954.

An analysis of the Agreement and its background and accomplishments.

1434. GOSS, JOHN D.

"The history of tariff administration in the United States from colonial times to the McKinley Administrative Bill". *Studies in History, Economics and Public Law, Columbia*, 1(2), 1891.

A discussion of tariff administration in Virginia, Massachusetts and New York in Ch. 1, "The colonial period".

1435. GOSSELIN, ANDRÉ.

L'évolution économique du Québec: 1867-1896, dans Robert Comeau: *Economie québécoise*. Montréal, Les Presses de l'Université du Québec, 1969. pp. 105-141.

Met en parallèle l'évolution économique du Québec et la "National Policy", dont le tarif était un des éléments principaux.

1436. GRAHAM, GERALD S.

"A Canadian declaration of independence". *Listener*, 62(1597): 769-770, Nov. 1959.

A short history of the Galt tariffs of 1859.

1437. — — — — .

British policy and Canada, 1774-1791: a study in 18th century trade policy. (Royal Commonwealth Society, Imperial Studies, no. 4). Westport, Conn.: Greenwood, 1974.

A reprint of a book originally published in 1930. Describes the development of trade policy within the British Empire after the loss of the American colonies. Explains in detail Canada's place within the system. Of particular interest:

- Ch. 1 — The political situation in England 1763-83.
- Ch. 2 — The expediency of the Quebec Act.
- Ch. 3 — The war period 1776-82.
- Ch. 4 — The settlement of 1783.
- Ch. 5 — The problem of West India supply.
- Ch. 6 — Rum and the triangular trade.
- Ch. 7 — The search for naval stores.
- Ch. 8 — The vestibule of commerce.

1438. — — — — .

"Imperial finance, trade, and communications, 1895-1914". In J. Holland Rose, A.P. Newton and E.A. Benians, *The Cambridge history of the British Empire*. reprint. Cambridge: Cambridge University Press, 1960. 8 v. Vol. III, *The Empire-Commonwealth, 1870-1919*, Ch. 12.

Traces the course of two opposing ideas — the movement to commercially federate the Empire, and the movement to give the Dominions complete autonomy. Covers the Conferences of 1897, 1907 and 1911, and the tariff legislation within that period.

1439. — — — — .

Sea power and British North America, 1783-1820: a study in British colonial policy. Reprint. New York: Greenwood, 1968.

An analysis of the Navigation Laws from a political point of view. Chapter 10, "Contraband", shows the part customs officers often played in hindering the enforcement of the Laws by naval officers. Chapter 14, "Laisser faire in the interior", discusses tariff administration in Upper and Lower Canada.

1440. — — — — .

"The origin of free ports in British North America". *Canadian Historical Review*, 22(1): 25-34, Mar. 1941.

Describes the use of St. John, New Brunswick, and Halifax and Shelburne, Nova Scotia, between 1807 and 1822, as an entrepot for U.S. trade to the West Indies. This trade through the Maritimes was destroyed by the British West India and American Trade Act of 1822, which allowed the U.S. to trade directly with the West Indies.

1441. GRAHAM, ROGER.

Arthur Meighen: a biography. Toronto: Clarke, Irwin, 1960-1965. 3 v.

For an account of the Customs Scandal and how it led to a major political crisis, see Vol. II, *And fortune fled*. Of particular interest:

Ch. 14 — MacKenzie King at bay.

Ch. 15 — The constitutional crisis.

1442. GRAMPP, WILLIAM D.

"The liberal elements in English mercantilism". *Quarterly Journal of Economics*, 66(4): 465-501, Nov. 1952.

A re-examination of the ideas of English mercantilist theorists between 1550 and 1750.

GRANT, W.L.

Canadian constitutional development shown by selected speeches and despatches with introductions and explanatory notes.

Co-author. See citation under H. Egerton.

1443. GRAS, NORMAN S.

The early English customs system: a documentary study of the institutional and economic history of the customs from thirteenth to the sixteenth century. Cambridge: Harvard University Press, 1918.

Part I, Chs. 1-4, discusses the institutional and economic aspects of this system. Part II, Chs. 5-15, is composed of the documents themselves, reprinted in their original language, with introductory comments by the author. The table of contents reads as follows:

- Ch. 1 — The institutional history of the customs up to 1275.
- Ch. 2 — The institutional history of the customs 1275-1558.
- Ch. 3 — The economic history of the customs.
- Ch. 4 — Introduction to the documents of the customs.
- Ch. 5 — The local customs.
- Ch. 6 — The semi-national customs.
- Ch. 7 — The national customs system of King John.
- Ch. 8 — The ancient custom of 1275.
- Ch. 9 — The new custom of 1303.
- Ch. 10 — The cloth custom of 1347.
- Ch. 11 — The petty custom.
- Ch. 12 — The subsidies.
- Ch. 13 — The customs and subsidy on wool, woolfells, and hides.
- Ch. 14 — The custom and subsidy on all goods, except wool, woolfells, and hides.
- Ch. 15 — The customs and subsidies.

1444. GREY, RODNEY.

The development of the Canadian anti-dumping system. Montreal: Private Planning Association of Canada, 1973.

A straightforward, informative study of the international Anti-dumping Code and its application to Canada. Table of contents reads as follows:

- Ch. 1 — The problem of dumping . . . and role of anti-dumping measures.
- Ch. 2 — Canadian anti-dumping system before Kennedy Round.
- Ch. 3 — The setting of the negotiation.
- Ch. 4 — The negotiation of the Code.
- Ch. 5 — The new Canadian system.

1445. GRIFFIN, WATSON.

“The Canadian manufacturers’ tariff campaign”. *North American Review*, 183(597): 195-206, Aug. 1906.

A critique of “Canada’s tariff mood towards the United States” (*North American Review*, 182(593): 565-578, Apr. 1906) by E. Porritt. Corrects the impression that the Canadian Manufacturers’ Association is opposed to British preference and clarifies the Association’s position.

1446. GRIGG, EDWARD.

“Leadership and action at Ottawa”. *National Review*, 592: 711-719, June 1932.

Suggests that the tariff ought to have priority in the discussions at the forthcoming Ottawa Conference.

1447. — — — — .

“The vindication of Joseph Chamberlain”. *National Review*, 589: 313-327, March 1932.

Reassesses Joseph Chamberlain’s fiscal policies toward the Empire, on the eve of the Ottawa Conference of 1932.

1448. GRIMAL, HENRI.

De l’Empire britannique au Commonwealth. Paris, Librairie Armand Colin, 1971. 416 p.

Dans ce livre l'auteur se limite à retracer dans le temps et l'espace les grandes étapes de l'évolution de la Grande-Bretagne allant de l'Empire britannique au Commonwealth. A consulter principalement:

- Deuxième partie: L'ère impériale
 - Chap. V: (p. 95): La fédération canadienne
p. 95: Le traité de réciprocité Canada-Etats-Unis.
 - Chap. VII:
p. 134: La liberté des tarifs Bill de 1859 frappa sévèrement les produits manufacturés anglais.
- Quatrième partie: Chapitre 13: Les rapports dans le nouveau Commonwealth.
p. 358: Les échanges.
- Les préférences impériales devinrent l'un des éléments fondamentaux dans les rapports intracommonwealth des années 30.

GRISE, J.

La fiscalité québécoise.

Co-auteur. Voir citation sous C.A. Carrier.

1449. GROULX, LIONEL.

Histoire du Canada français depuis la découverte. 2 volumes. Montréal. Fides, 1960. 836 p.

A consulter: Vol. 1, p. 193, sur le domaine d'Occident.
Vol. 2, p. 256, sur le traité de réciprocité de 1854.

1450. — — — — .

L'annexionnisme au Canada français, dans *Notre Maître le Passé*. 3^e série. Montréal, Librairie Granger, 1944. pp. 233-244.

Etude du mouvement annexionniste et de ses répercussions au Bas-Canada.

1451. GUAY, IVAN.

Une "stratégie" qui arrive trop tard, dans *La Presse de Montréal*. 12 juillet 1975.
p. A. 4, Col. 1, art. 1.

Evolution de la politique tarifaire canadienne et conséquences que cette politique a eues sur le Canada.

Effet que la politique de libre échange aurait sur le Canada.

1452. GUERNIER, EUGÈNE.

Jacques Cartier et la pensée colonisatrice. Coll. Les grand coloniaux. Paris, Editions de l'encyclopédie de l'Empire français, 1946. 164 p.

A consulter: p. 127, sur les droits d'entrée en France des morues.

1453. GUILLAIN, ROBERT.

Les problèmes douaniers internationaux et la Société des Nations. Paris, Recueil Sirey, 1930. VII, 276 p.

Etude consacrée à l'oeuvre économique de la S.D.N., à ses efforts pour parvenir à une baisse des tarifs douanière internationale. A lire: La première partie, La Société des Nations et le développement de l'action collective pour l'abaissement des tarifs douaniers p. 9-102.

1454. GUILLOT, F.

Politique économique et questions douanières, dans *France-Amérique*. janvier 1932. pp. 35-36.

Analyse des conséquences budgétaires de la nouvelle politique protectionniste de 1932 au Canada.

1455. GUNDELACH, FINN.

"The Kennedy Round of trade negotiations: results and lessons". In Frans A. von Geusau, ed., *Economic relations after the Kennedy Round*. (Publications of the John F. Kennedy Institute, Center for Atlantic Studies, Tilburg, the Netherlands, no. 2). Leyden: A.W. Sijthoff, 1969. Ch. 8.

A summary of the results of the negotiations, and an assessment of the potential opportunities for the future, by a former Deputy Director General of GATT.

1456. GUPTA, K.R.

A study of the General Agreement of Tariffs and Trade. Delhi: S. Chand, 1967.

An analysis of the various provisions of GATT with special reference to developing countries. Of particular interest:

- Ch. 1 — Origin and evolution of GATT.
- Ch. 2 — Objectives of GATT.
- Ch. 3 — General most favoured nation treatment.
- Ch. 4 — Tariff negotiations.
- Ch. 5 — Quantitative restrictions.

- Ch. 6 — Antidumping and countervailing duties.
- Ch. 7 — Subsidies.
- Ch. 8 — State trading.
- Ch. 9 — Governmental assistance to economic development.
- Ch. 10 — Customs unions and free trade areas.
- Ch. 11 — The new chapter.
- Ch. 12 — Achievements of GATT.

1457. GUTTRIDGE, G.H.

The colonial policy of William III in America and the West Indies. Reprint. Hamden, Conn.: Archon, 1966.

An evaluation of British policy and administration in the Americas, 1689-1702. See especially Ch. 5, "The economic aspects of colonial policy", which describes the Trade and Navigation laws.

1458. GUYOT, YVES.

La comédie protectionniste. Paris, Fasquelle, 1905. 466 p.

Ecrit polémique demandant l'abolition du protectionnisme français. A lire: p. 239-252, sur les préférences tarifaires accordées au Canada par la Grande-Bretagne.

1459. HABAKKUK, H.J.

"Free trade and commercial expansion, 1853-1870". In J. Holland Rose, A.P. Newton and E.A. Benians, *The Cambridge history of the British Empire*. Reprint. Cambridge: Cambridge University Press, 1960. 8 v. Vol. II, *The growth of the new Empire, 1783-1870*, Ch. 21.

Describes the trade between the Empire and the Dominions. Some discussion of changes in tariff legislation.

1460. HAIGHT, FRANK A.

A history of French commercial policies. New York: Macmillan, 1941.

A history of French commercial theory and policy from Colbert to 1941. Some mention of Canada under French influence. Of particular interest:

- Part I, Ch. 1 — Mercantilism and the era of prohibitions.
- Part IV, Ch. 14 — Exclusion and a brief experiment in autotomy.

1461. HALL, HUBERT.

A history of the custom revenue in England from the earliest times to the year 1827.
Reprint. New York: Burt Franklin, 1970.

Originally published in 1885. A very comprehensive history of the English system, 1300-1827. Table of contents reads as follows:

Vol. I — Constitutional history.

- Ch. 1 — Trade societies.
- Ch. 2 — Customs of the Middle Ages.
- Ch. 3 — Customs of personal monarchy.
- Ch. 4 — Royalist and parliamentary customs.
- Ch. 5 — Imperial and colonial customs.

Vol. II — Fiscal history.

- Ch. 1 — Of ports.
- Ch. 2 — Of customers.
- Ch. 3 — Of prises, or captions and emptions.
- Ch. 4 — Of tolls, or prise commutations.
- Ch. 5 — Of prisage and butlerage.
- Ch. 6 — Of the antiqua and nova costuma.
- Ch. 7 — Of the subsidy.
- Ch. 8 — Of local customs.
- Ch. 9 — Of the maltolte and the mutuun.
- Ch. 10 — Of assignments.

1462. HAMEL, G.

La politique commerciale au Canada depuis 1930, dans *Etudes économiques*.
Vol. 6. 1936. pp. 7-66.

Etude qui porte sur l'évolution de la politique commerciale du Canada entre 1930 et 1935, sur les mesures prises par le gouvernement Bennett pour juguler la crise, et sur le commerce extérieur proprement dit.

1463. HAMEL, G.

La réciprocité avec les Etats-Unis, 1846-1934, dans *L'action économique des jeunes*.
Vol. 1, n° 5. janvier 1936. pp. 3-10.

Le traité de réciprocité prévoit l'admission en franchise dans chaque pays d'un bon nombre de produits naturels. De plus, les Américains exigent de naviguer sur le St. Laurent ainsi que d'autres considérations . . .

Déroulement historique et politique de la signature de ce traité ainsi que ses conséquences.

Evolution des accords commerciaux canado-américains (tarifs douaniers, produits, etc . . .).

1464. — — — —, HUOT, J., et HAMELIN, MARCEL.

Aperçu de la politique canadienne au XIX^e siècle. Québec, Culture, 1965. 154 p.

Etude des partis politiques canadiens.

A consulter: p. 20-24, sur le protectionnisme.
p. 70, sur le tarif protecteur.

1465. HAMELIN, JEAN et al.

Aperçu sur la politique canadienne au XIX^e siècle, dans *Culture*. Vol. 26, 1965. pp. 150-189, 303-322, 424-455.

Etude des partis politiques canadiens au 19^e siècle.

A consulter: p. 171, sur le protectionnisme.
p. 432, sur le tarif protecteur.

1466. HAMELIN, JEAN.

Economie et société en Nouvelle-France. Québec, Presses de l'Université Laval, s.d. 137 p.

Etude économique et sociale de la Nouvelle-France. A consulter: Première partie, Chapitre 2: Le rôle du castor dans l'accumulation des capitaux. Analyse des revenus de l'imposition des castors.

1467. — — — — et ROBY, YVES.

Histoire économique du Québec 1851-1896. Coll. Histoire économique et sociale du Canada français, Montréal, Fides, 1971. 436 p.

Analyse d'un ensemble de sujets qui représentent les principaux secteurs de l'économie québécoise. Les auteurs cherchent à savoir comment s'articulent ces divers secteurs de façon à soutenir l'avancement de l'économie, comment s'effectue ce

passage d'une économie coloniale à une économie de type industriel. A retenir particulièrement: Introduction p. 18: influence du système mercantiliste anglais au Canada.

— Première partie:

— Chapitre 1^{er}: p. 36: Traité de réciprocité de 1854.

p. 38: Effets du tarif sur l'industrie agricole du Canada: enquête menée en 1882 par un comité spécial nommé par la Chambre de Commerce.

p. 42: La politique protectionniste canadienne.

p. 47: Canada Corn Act.

— Chapitre III: p. 91: A l'abri derrière les barrières douanières, 1880-1885.

— Cinquième partie:

— Chapitre III: p. 358: Les Montréalais demandent la modification du système tarifaire.

HAMELIN, MARCEL.

Aperçu de la politique canadienne au XIX^e siècle.

Co-auteur. Voir citation sous Jean Hamelin.

1468. HANNAY, JAMES.

History of New Brunswick.

St. John: John A. Bowes, 1909. 2 v.

Volume I, Ch. 25, describes disputes between the Legislative Assembly and imperial officials over the size of salaries (about one-half of revenues collected) of the imperial collectors of customs, the practice of collecting customs duties on the coasting trade between New Brunswick, Nova Scotia, Prince Edward Island and Cape Breton Island, and the control of the customs revenue, 1824-1848.

1469. HARLOW, VINCENT, and FREDERICK MADDEN, eds.

British colonial developments, 1774-1834: select documents. Oxford: Clarendon, 1953.

Most of the documents apply to the colonies in general. However, Part III, "Commercial developments: A — The old colonial system and the principle of reciprocity" is of some interest regarding Canada.

HARPER, CHARLES G.

The smugglers: picturesque chapters in the history of contraband.

Co-author. See citation under Lord Teignmouth.

1470. HARPER, LAWRENCE A.

"Mercantilism and the American Revolution". *Canadian Historical Review*, 23(1): 1-15, Mar. 1942.

Reviews. McClelland, Peter D. "The cost to America of British imperial policy". *American Economic Review, Papers and Proceedings*, 59(2): 370-381, May 1969.

Walton, Gary M. "The new economic history and the burdens of the Navigation Acts". *Economic History Review*, s.2, 24(4): 533-542, Nov. 1971.

A reprint of a paper presented to the 1941 meeting of the American Historical Association. Concentrates on the way the Acts of Trade and Navigation were a factor in causing the Revolution by affecting the economy of the colonies.

1471. — — — — .

"The effect of the Navigation Acts on the Thirteen Colonies". In Richard B. Morris, ed., *The era of the American Revolution*. New York: Harper & Row, 1965. pp. 3-39.

Reviews. McClelland, Peter D. "The cost to America of British imperial policy". *American Economic Review, Papers and Proceedings*, 59(2): 370-381, May 1969.

Walton, Gary M. "The new economic history and the burdens of the Navigation Acts". *Economic History Review*, s. 2, 24(4): 533-542, Nov. 1971.

An estimate of the cash burdens versus the advantages of British mercantilism in the colonies in 1773.

1472. — — — — .

The English navigation laws. Reprint. New York: Octagon, 1964.

Concentrates on the last half of the seventeenth century, with much scattered information on the customs system. Table of contents reads as follows:

- Part I — Origins of the laws.
- Part II — Enforcement in England.
- Part III — Enforcement in colonies.
- Part IV — Results.

1473. HARPER, W. PERCY.

"The significance of the Farmers of the Customs in public finance in the middle of the seventeenth century". *Economica*, 9(25): 61-70, Apr. 1929.

A history of the Farmers of the Port of London, 1570-1670. Describes how their role evolved into that of almost an integral part of the financial machinery of the government.

1474. HARRIS, H. ARCHIBALD.

"The Canadian sales tax". *American Review of Reviews*, 68: 632-40, Dec. 1923.

A report on the federal sales tax system as it affects the average citizen, and a discussion of the views of Canadians on it.

1475. HARVEY, D.C.

"The civil list and responsible government in Nova Scotia". *Canadian Historical Review*, 28(4): 365-382, Dec. 1947.

Some discussion on the transfer of customs revenues from imperial to provincial jurisdiction, as well as on the fees charged and revenues sequestered by customs officials in lieu of salary.

1476. HARVEY, GEORGE.

"President Taft's volte-face". *North American Review*, 194(669): 177-183, Aug. 1911.

Sums up the history of the American-Canadian reciprocity issue from the American point of view, and speculates on the results, economic and political, of Taft's disavowal of protection.

1477. HARVEY, JEAN-CHARLES.

"North American customs union". *Living Age*, 360: 459-461, July 1941.

Argues that a U.S.-Canadian customs union will be of economic benefit to both countries and will further the war effort.

1478. HASTINGS, PAUL G.

A Canada-United States customs union: a study of trade relations between Canada and the United States with particular reference to the possibility of a customs union between the two countries. Unpublished Ph.D. dissertation. University of Pennsylvania, 1950.

Examines the trade relations between the U.S. and Canada and attempts to determine the economic basis for the establishment of a customs union, and the possible results. Table of contents reads as follows:

- Ch. 1 — Introduction: A — definition of terms;
B — examples of previous customs or tariff unions;
C — scope of this study.
- Ch. 2 — The effects of customs unions on living standards and economic policy.
- Ch. 3 — The interdependence of raw and primary materials.
- Ch. 4 — The extension of geographical specialization of production.
- Ch. 5 — American-Canadian tariff levels.
- Ch. 6 — The relation between tariffs and industry in Canada and the United States.
- Ch. 7 — Some further factors bearing on trade between Canada and the United States.
- Ch. 8 — Conclusion.

1479. HATHEWAY, W. FRANK.

“Independence or what? The Reciprocity Treaty and Canada’s future”. *New England Magazine*, n.s., 44: 50-53, Mar. 1911.

An M.P. from New Brunswick advocates closer reciprocal trade ties with Britain, rather than another reciprocity treaty with the U.S.

1480. HATTERSLEY, ALAN F.

The colonies and imperial federation: an historical sketch, 1754-1919. Pietermaritzburg: Times Printing, 1919.

An introductory history of the movement for economic union within the British Empire. Table of contents reads as follows:

- Ch. 1 — Introduction.
- Ch. 2 — Taxation without representation.
- Ch. 3 — Colonial affairs in the reformed parliament.
- Ch. 4 — The fostering of a sentiment, 1871-1884.
- Ch. 5 — The Imperial Federation League, 1884-1894.
- Ch. 6 — The slender thread, 1894-1915.
- Ch. 7 — Conclusion.

1481. HAVILAND, W.E., N.S. TAKACSY and E.M. CAPE.

Trade liberalization and the Canadian pulp and paper industry. Toronto: University of Toronto Press, 1968.

Attempts to assess the economic impact of free trade among Atlantic countries or between Canada and the U.S., on Canadian pulp and paper industries.

HAZARD, JOHN L., ed.

Canadian-American reciprocity and regional development at mid-continent. (Writings on Canadian-American Studies, vol. 3). East Lansing, Mich.: Michigan University, Committee of Canadian-American Studies, 1968.

A series of papers considering possible future modes of Canada-U.S. reciprocity and the regional implications. The following essays, described under the authors' names, are of particular interest:

pp. 14-35 — Matthews, Roy A. "Canadian-American reciprocity: a Canadian view".

pp. 109-136 — Brown, R.D. "Continentalism in the automotive industry".

1482. HEADLAM, CECIL.

"Imperial reconstruction 1763-1765 and II the constitutional struggle with the American colonies". In J. Holland Rose, A.P. Newton and E.A. Benians, *The Cambridge history of the British Empire*. Reprint. Cambridge; Cambridge University Press, 1960. 8 v. Vol. I, *The old Empire from the beginnings to 1783*, Ch. 22.

The relations between the imperial government and the colonists at the time of the Molasses Act of 1763, the Stamp Act of 1764, the Revenue Act of 1764 and Townshend's import duties of 1767.

1483. HECHT, IRENE W.

"Israel D. Andrews and the Reciprocity Treaty of 1854: a reappraisal". *Canadian Historical Review*, 44(4): 313-329, Dec. 1963.

Review and Extension. Wilson, George. "A note on Israel Dewolfe Andrews: opportunist or diplomat?". *Canadian Historical Review*, 50(3): 345-349, Sept. 1969.

An alternative view (See D. Masters, "A further word on I.D. Andrews and the Reciprocity Treaty of 1854". *Canadian Historical Review*, 17(2): 159-167, June 1936; and W. Overman, "I.D. Andrews and reciprocity in 1854: an episode in dollar diplomacy". *Canadian Historical Review*, 15(3): 248-263, Sept. 1934) of Andrews' role in reciprocity negotiations, 1848-54.

1484. HECKSCHER, ELI F.

Mercantilism. Rev. ed. London: George Allen & Unwin, 1962. 2 v.

An international history (Vol. I) and analysis (Vol. II) of mercantilism. Considerable information on customs administration and tariffs in France and England in Vol. I. Of particular interest:

Part I — Mercantilism as a unifying system.

- Ch. 1 — The historical background.
- Ch. 2 — The disintegration of the toll system and the efforts to overcome the confusion.
- Ch. 3 — The struggle against local disintegration in other spheres.
- Ch. 4 — The importance of the change from municipal to national policy.
- Ch. 5 — The internal regulation of industry in France.
- Ch. 6 — The internal regulation of industry in England.
- Ch. 7 — Foreign trade and business organization.
- Ch. 8 — The executors of mercantilism.

Part II — Mercantilism as a system of power.

- Ch. 1 — The essence of the system of power.
- Ch. 2 — Methods of the policy of power.

Part III — Mercantilism as a system of protection.

- Ch. 1 — Different attitudes towards commodities.
- Ch. 2 — Staple policy.
- Ch. 3 — The policy of provision.
- Ch. 4 — The policy of protection.

Part V — Mercantilism as a conception of society.

- Ch. 1 — The concord between mercantilism and laissez-faire.
- Ch. 2 — The nature of the mercantilist conception of society.
- Ch. 3 — The contrast between mercantilism and laissez-faire.

1485. HEILPERIN, MICHAEL A.

The trade of nations. 2d ed. New York: Alfred A. Knopf, 1947.

Written at the end of World War II, this is a plea for international free trade directed at the American layman. The author argues that economic nationalism is at least a contributing, if not a basic, cause of international friction, and therefore,

that free trade should be encouraged. The following chapters describe the arguments for protectionism, the course of postwar strategies of protectionism and possible measures to break the international protectionist deadlock:

- Ch. 4 — “Old-fashioned” protectionism.
- Ch. 5 — Forward to the past — the new economic nationalism.
- Ch. 6 — State-controlled foreign trade.
- Ch. 7 — International trade, national prosperity, and employment.
- Ch. 8 — World economy and peace.
- Ch. 9 — How *not* to build a world economy: some lessons from the inter-war years.
- Ch. 10 — Some problems of transition.
- Ch. 11 — International economic organization.
- Ch. 12 — International quest for economic stability.

1486. HELMERS, HENRIK, and J. ALEX MURRAY.

Explorations into trade liberalization: U.S./Canadian automotive aftermarket. Toronto: Gage, 1970.

An investigation at the company level into the possibilities, problems and required adjustments necessary in extending the Automotive Agreement to include replacement and service parts. The study is limited to muffler and shock absorber parts.

HELMERS, HENRIK O.

“Market structure and trade liberalization — a case study”.

Co-author. See citation under J. Murray.

1487. — — — — .

The United States-Canadian Automobile Agreement: a study in industry adjustment. Ann Arbor: University of Michigan Press, 1967.

Looks at the adjustments made in the parts and accessories industry (specifically in the automotive metal stampings segment) in the two years since the signing of the Agreement, in order to determine the general feasibility and future of such trade pacts.

1488. HEMMEON, J.C.

“Trade and tariffs in the British North American provinces before Confederation”. *Canadian Political Science Association, Papers and Proceedings*, 6: 51-59, 1934.

A comparison of the schedules in 1861 of Canada, Nova Scotia, New Brunswick, Prince Edward Island and Newfoundland, with major sources of trade for each.

1489. HENNEMAN, JOHN B.

Royal taxation in France, 1322-1348: the development of war financing 1322-1356. Princeton: Princeton University Press, 1971.

Uses a chronological rather than a geographical or topical approach in analysing the French taxation of this period. Gives considerable attention to representative institutions, and the economic, political and military setting, but little to administrative machinery or accounting methods. A good source for the development of French export and sales taxes.

HENRY, JACQUES.

Non-tariff trade barriers as a problem in international development.

Co-author. See citation under C. Pestieau.

1490. HÉRAUX, DENIS.

La Nouvelle-France. Montréal, Centre de Psychologie et de Pédagogie, 1967. 249 p.

Traité d'histoire du Canada allant de la période de 1524 à 1760 c'est-à-dire à la fin de la Nouvelle-France. A consulter particulièrement:

— Livre second: Chapitre premier:

n° 3: J.B. Colbert, le mercantilisme et la Nouvelle-France (p. 65).

HERBERT, BRON.

Canada and the Empire: an examination of trade preferences.

Co-author. See citation under E. Montagu.

1491. HERISSON, CHARLES.

Les élections américaines de novembre 1936 et la politique commerciale des Etats-Unis, dans *Le Canada français*. Vol. 24, n° 5. janvier 1937. pp. 471-486.

Comparaison des programmes démocrates et républicains sur la politique tarifaire

et compte-rendu de la politique commerciale de l'administration Roosevelt (1932-1936).

Le tarif Hawley-Smoot est spécialement étudié.

1492. HERRINGTON, BEN.

Smugglers ahoy! London: Frederick Muller, 1957.

By a former officer of British Customs and Excise. A short history of the collection of such taxes in England, with some description of the organization of the Department and many anecdotes on smuggling attempts.

1493. HIGGINSON, JOHN H.

Tariffs at work: an outline of practical tariff administration, with special reference to the United States and Canada. London: P.S. King, 1913.

A description and analysis of various methods of tariff administration, including those of Canada as they existed in 1913. Table of contents reads as follows:

- Ch. 1 — Tariff systems.
- Ch. 2 — The making of a tariff.
- Ch. 3 — Ad valorem and specific duties.
- Ch. 4 — Bonded warehouses and free ports.
- Ch. 5 — Drawbacks.
- Ch. 6 — The prevention of smuggling.
- Ch. "7" — Conclusion.

1494. HIJZEN, TH. C.

"Thoughts on commercial relations after the Kennedy Round". In Frans A. von Geusau, ed., *Economic relations after the Kennedy Round*. (Publications of the John F. Kennedy Institute, Center for Atlantic Studies, Tilburg, the Netherlands, no. 2). Leyden: A.W. Sijthoff, 1969. Ch. 6.

Suggests areas of future negotiation, with respect to agriculture, industry and developing countries.

1495. HINCKS, F.

"Canada and Mr. Goldwin Smith". *Contemporary Review*, 40: 825-840, Nov. 1881.

A repudiation of Goldwin Smith's grounds for defense of the Canadian tariff ("The Canadian Tariff". *Contemporary Review*, 40: 378-398, Sept. 1881).

1496. HODGETTS, J.E.

L'exécutif au Canada, dans *Bulletin international des sciences sociales*. Vol. 10, n° 2, 1958. pp. 212-226.

Etude sur l'évolution de l'exécutif au Canada. L'élargissement de ses pouvoirs de taxation et de protection sont touchés.

1497. — — — — .

Pioneer public service: an administrative history of the United Canadas, 1841-1867. Toronto: University of Toronto Press, 1955.

Studies the evolution and structure of government administration in the United Canadas. Scattered references to the Customs Department.

1498. HODSON, H.V.

"Imperial economic policy". *International Affairs*, 14(4): 531-550, July/Aug. 1935.

An analysis of the results of the 1932 Economic Conference and recommendations for future imperial economic policy.

1499. HODSON, IAN A.

Commercial union, unrestricted reciprocity and the background to the election of 1891. Unpublished M.A. thesis. University of Western Ontario, 1952.

A study of the background of the initiative for reciprocity, 1887-1891, using newspapers and providing memoirs of the period. Includes material on key figures and groups, such as Erastus Wiman, Goldwin Smith, Samuel J. Ritchie, Benjamin Butterworth and the farmers' institutes. Of particular interest:

- Ch. 2 — The use and meaning of the terms commercial union and unrestricted reciprocity.
- Ch. 3 — Erastus Wiman — his life and background.
- Ch. 4 — The Wiman group and the campaign of 1887-1888.
- Ch. 5 — Trade and transportation interests.
- Ch. 6 — The initial campaign for commercial union and the farmers' institute.
- Ch. 7 — Non-political opinion: the boards of trade; the Canadian Manufacturers Association; the Commercial Union Club.
- Ch. 8 — The press and party opinion to March 1888.

- Ch. 9 — American opinion.
- Ch. 10 — Wiman and Ritchie, 1888-1891.
- Ch. 11 — The Conservatives and unrestricted reciprocity, 1888-1891.
- Ch. 12 — The Liberals and unrestricted reciprocity, 1888-1891.
- Ch. 13 — The contentions presented in the campaign.

1500. HOLLAND, BERNARD.

The fall of protection, 1840-1850. London: Edward Arnold, 1913.

An analysis of the conditions in England which brought about the downfall of the old mercantilist system.

HOLLAND, HENRY, H.

The king's customs.

Co-author. See citation under H. Atton.

1501. HOON, ELIZABETH E. (MRS. CAWLEY)

The organization of the English customs system, 1696-1786. 2d ed. Newton Abbot, England: David & Charles, 1968.

A study of the nature of customs administration per se, in isolation from economic and political factors. Table of contents reads as follows:

- Ch. 1 — Administrative problems.
- Ch. 2 — Executive control.
- Ch. 3 — Central office.
- Ch. 4 — Organization of the Port of London.
- Ch. 5 — Outports.
- Ch. 6 — Personnel.
- Ch. 7 — Customs procedure in import, export and coastwise shipping.
- Ch. 8 — Procedure in seizure cases.

1502. HOPKINS, J. CASTELL.

The story of our country: a history of Canada for 400 years. Toronto: John C. Winston, 1912.

A general history of Canada, arranged in more or less chronological order, with a pronounced emphasis on economic matters. Of particular interest:

- Ch. 16 — Reciprocity and the United States Civil War.
- Ch. 21 — The national policy of protection.
- Ch. 25 — Trade and tariffs and unrestricted reciprocity.
- Ch. 29 — The new imperialism.
- Ch. 31 — The reciprocity question and the general elections of 1911.

1503. HOUGHAM, G.M.

“Canada First: a minor party in microcosm”. *Canadian Journal of Economics and Political Science*, 19(2): 174-184, May 1953.

A short history and analysis of the impact of the Canada First Party, 1868-1876.

1504. HOUSSIAUX, JACQUES.

Les politiques économiques dans la zone atlantique. Publication hors série de la Revue d'Economie Politique. Paris, Editions Sirey, 1970. 303 p.

Série de rapports ayant comme souci premier de nous faire prendre conscience de l'interdépendance des grands pays industriels du monde occidental. A consulter plus particulièrement:

— Première partie:

- n° 2: Les caractéristiques essentielles de la politique économique et commerciale au Canada. On nous enseigne que la structure du commerce et de la production au Canada est affectée par ses politiques tarifaires et celles des autres pays.

1505. HOUSTON, WILLIAM, ed.

Documents illustrative of the Canadian constitution.

Reprint. Freeport, N.Y.: Books for Libraries, 1970.

The section entitled “Quebec Act 1774, and supplementary acts”, pp. 90-111, presents various revenue acts.

1506. HUDEC, ROBERT E.

“The GATT legal system: a diplomat's jurisprudence”. *Journal of World Trade Law*, 4(5): 615-665, Sept./Oct. 1970.

A short history and also an analysis of GATT's basic approach to legal obligations, from a lawyer's perspective.

1507. HUGHES, EDWARD.

“English stamp duties, 1664-1764”. *English Historical Review*, 56: 234-264, Apr. 1941.

A study of various pieces of legislation which were minor factors in causing the American Revolution.

1508. HUGHES, JONATHAN R., and HERMAN E. KROOSS.

“Discussion of ‘The cost to America of British imperial policy’ ”. *American Economic Review, Papers and Proceedings*, 59(2): 382-385, May 1969.

A critique of “The cost to America of British imperial policy” (*American Economic Review, Papers and Proceedings*, 59(2): 370-381, May 1969) by P. McClelland.

1509. HUGON, PAUL.

Les doctrines économiques. Coll. Bibliothèque économique et sociale. Montréal, Fides, 413 p.

Analyse de l'évolution des doctrines économiques depuis l'antiquité jusqu'à nos jours. L'auteur étudie les doctrines dans leurs formes européennes, nord et sud-américaines. A consulter particulièrement:

— Titre I: Chap. III: Le mercantilisme (pp. 54-70).

— Titre IV: Chap. II: L'interventionnisme national.

— Section II,

n° 2.2: La politique protectionniste (pp. 327-331).

1510. HUISKAMP, J.C.

“Systems of sales taxes”. *International Fiscal Documentation, Bulletin*, 6(3): 143-157, 1952.

Explores the history and nature of sales taxes and describes the systems of various countries.

1511.

Huitième session du GATT, dans *Affaires extérieures*. Vol. 6, n° 3. mars 1954. pp. 84-88.

Compte rendu des principaux sujets de discussion intéressant le Canada ainsi que les principaux travaux accomplis lors de la huitième session des parties contractantes à

l'Accord général sur les tarifs douaniers et le commerce qui se déroula à Genève en octobre 1953. A noter:

Examen de l'Accord général.

Proposition tendant à l'abaissement des tarifs douaniers.

HUOT, J.

Aperçu de la politique canadienne au XIX^e siècle.

Co-auteur. Voir citation sous Jean Hamelin.

HURTUBISE, JULES R.

"Price effects of the Kennedy Round on Canadian trade".

Co-author. See citation under L. Officer.

HURTUBISE, RENE.

Legislation, administration and interpretation processes in federal taxation.

Co-author. See citation under R. Bertrand.

HUTT, ROSEMARY.

"Imperial preference: a quantitative analysis".

Co-author. See citation under D. MacDougall.

1512. HYDER, KHURSHID.

Equality of treatment and trade discrimination in international law. The Hague: Martinus Nijhoff, 1968.

Studies GATT with an emphasis on the concept of "discrimination" in international law. Table of contents reads as follows:

Ch. 1 — Introduction.

Ch. 2 — Trade discrimination and international law.

Ch. 3 — Background to MFN clause in GATT.

Ch. 4 — Equality of treatment vs. discrimination in GATT: Article 1(1).

Ch. 5 — Exceptions to MFN clause in Article 1(1) and discrimination.

- Ch. 6 — Exceptions in favour of frontier traffic, customs unions, free trade areas and discrimination.
- Ch. 7 — Equality of treatments vs. discrimination in other articles of GATT.
- Ch. 8 — Quantitative restrictions and non-discrimination.
- Ch. 9 — Remedies and organizational structures.
- Ch. 10 — Conclusions.

1513.

Il faut modifier notre politique commerciale, dans *La Presse de Montréal*, 22 juillet 1975, p.A. col. 3, art. 1.

Les avantages qu'entraîneraient pour le Canada des échanges plus libre. Evolution de notre politique commerciale.

1514.

Il faut reviser le tarif, dans *L'économiste canadien*. Vol. 10, n^{os} 1-2. p. 2.

Énumération des deux objectifs d'un tarif douanier: recettes à l'Etat et protéger l'industrie de manière à donner du travail à la population.

Où se situe le tarif canadien par rapport à ces deux objectifs?

Rôle du tarif protecteur au Canada.

1515. INMAN, MARK K.

Economics in a Canadian setting. Toronto: Copp Clark, 1959.

An introductory textbook with an emphasis on Canada. Chapter 16, "Public finance", classifies the different types of taxes, the theories of taxes, and the history of taxes in Canada. Chapter 33, "Free trade and protection", compares the arguments for free trade and for protection, compares tariffs and subsidies and other forms of protection, and describes the history of the tariff in Canada.

INNIS, HAROLD A. COMP.

Essays in political economy in honour of E.J. Urwick. Toronto: University of Toronto Press, 1938.

A series of essays by various authors. The following essays, which are described under the authors' names, are of particular interest:

- pp. 45-58 — Burton, F.W. "Staple production and Canada's external relations".
- pp. 59-74 — Chapman, Agatha. "The tariff and Canadian butter".
- pp. 75-84 — Clark, S.D. "The Canadian Manufacturers' Association — its economic and social implications".
- pp. 117-146 — McDiarmid, O.J. "Imperfect competition and international trade theory".

1516. — — — — .

The cod fisheries: the history of an international economy. Rev. ed. Toronto: University of Toronto Press, 1954.

The history of the cod industry in North America (Newfoundland, New England, Nova Scotia, New Brunswick, Quebec and Prince Edward Island), 1497-1936, with chapters arranged in chronological order. Unfortunately, the numerous references to customs duties are scattered and the index must be consulted.

1517. JACKSON, JOHN H.

"The puzzle of GATT: legal aspects of a surprising institution". *Journal of World Trade Law*, 1(2): 131-161, Mar./Apr. 1967.

A discussion and analysis of the legal aspects of GATT, under the following headings:

- Part I — The fundamental treaty law of GATT.
- Part II — Tariff negotiations and tariff bindings.
- Part III — Protecting the value of tariff concessions.
- Part IV — Exceptions and escape clauses: continuous negotiation in GATT.
- Part V — Dispute resolution in GATT.

1518. JAENEN, CORNELIUS J.

Le Colbertisme, dans Revue d'histoire d'Amérique française. Vol. 18. n^{os} 1-2. Juin-septembre 1964. pp. 64-84, 252-266.

Etude de la pensée économique de Colbert. L'auteur aborde sa politique protectionniste et sa tentative d'unification des tarifs et péages français.

1519. JAMES, F. CYRIL.

"An economic entente involving the United States, Canada and Great Britain". In Conference on Canadian-American Affairs, *Proceedings, Queen's University, Kingston, 1941*. Boston: Ginn, 1941. pp. 149-162.

Examines the potential for a free trade area composed of the United States, Canada and Great Britain, with the rest of the Western Hemisphere and the British Empire as satellites.

1520. JARRETT, H.V.

"Foreign tariffs and the exporter". *Foreign Trade*, 106(9): 20-23, Oct. 27, 1956; 106(10): 12-15, Nov. 10, 1956.

The October article describes different types of tariff systems. In November, there is a discussion of British preferential tariffs and other preferential arrangements, customs unions and free trade areas, and import and exchange restrictions.

1521. JEBB, RICHARD.

"Ottawa: a retrospect". *Nineteenth Century*, 112(668): 396-407, Oct. 1932.

An analysis of the results of the 1932 Imperial Conference.

1522. — — — — .

"Ottawa: 1894 and 1932". *Nineteenth Century*, 112(665): 1-14, July 1932.

Describes the progress of negotiations for imperial preference, 1894-1932, and analyses its prospects for the 1932 Conference.

1523. — — — — .

The Imperial Conference: a history and study. New York: Longmans, Green, 1911. 2 v.

A history of the Conferences of 1887, 1894, 1897, 1902 and 1907. Some discussion of the tariff issues raised during these conferences.

JEWETT, PAULINE.

Canadian economic policy.

Co-author. See citation under T. Brewis.

1524. JOHNSON, ALLEN S.

"The passage of the Sugar Act". *William and Mary Quarterly*, s. 3, 16(4): 507-514, Oct. 1959.

A history of the deliberations, 1763-64, leading to the Sugar Act, with some description of customs administration.

1525. JOHNSON, HARRY G.

Canada in a changing world economy. Toronto: University of Toronto Press, 1962.

An analysis of Canada's place in the world economy. Ends with the argument that Canada should abandon her policy of tariff protection in favour of nondiscriminatory multilateral free trade.

1526. — — — — .

"Canada's foreign trade problems". *International Journal*, 15(3): 233-241, Summer 1960.

A discussion of Canada's international trade problems, including the issue of free trade versus protection.

1527. — — — — .

"Economic nationalism in Canadian policy". In his *Economic nationalism in old and new states*. London: Allen & Unwin, 1968. pp. 85-97.

The evolution of Canadian economic policy since 1957, with some discussion of the tariff.

1528. — — — — .

"Mercantilism: past, present and future". *Manchester School of Economic and Social Studies*, 42(1): 1-18, Mar. 1974.

Mainly a discussion of the techniques of the "new mercantilist policy", which began to be popular during the 1930's.

— — — — .

New trade strategy for the world economy. London: Allen & Unwin, 1969.

Four studies centered around the possibility of free trade in industrial products. The union, to be called the North Atlantic Free Trade Area, would be composed of Canada, the U.S., Britain and members of the EFTA. The following essays, described under the authors' names, are of particular interest:

Part II — Curzon, Gerard and Victoria. "Options after the Kennedy Round".

Part V — Robertson, David. "Scope for new trade strategy".

1529. — — — — .

"The Bladen Plan: a reply". *Canadian Journal of Economics and Political Science*, 29(4): 515-518, Nov. 1963.

A reply to the comments of N. MacDonald ("A comment: the Bladen Plan for increased protection for the automotive industry". *Canadian Journal of Economics and Political Science*, 29(4): 505-515, Nov. 1963) on Johnson's "The Bladen Plan for increased protection of the Canadian automotive industry" (*Canadian Journal of Economics and Political Science*, 29(2): 212-238, May 1963).

1530. — — — — .

"The Bladen Plan for increased protection of the Canadian automotive industry". *Canadian Journal of Economics and Political Science*, 29(2): 212-238, May 1963. Also reprinted as Ch. 11 of his *The Canadian quandary: economic problems and policies*. Toronto: McGraw-Hill, 1963.

Review. MacDonald, Neil B. "A comment: the Bladen Plan for increased protection for the automotive industry". *Canadian Journal of Economics and Political Science*, 29(4): 505-515, Nov. 1963.

A critical analysis of the recommendations of the *Report* of the Royal Commission on the Automotive Industry (Ottawa: Queen's Printer, 1961).

1531. — — — — .

The Canadian quandary: economic problems and policies. Toronto: McGraw-Hill, 1963.

A series of papers arranged under major topic headings. Of particular interest:

Part II — Canadian commercial policy.

Ch. 6 — Canada's foreign trade problems.

Ch. 7 — The emergence of regional free trade areas.

Ch. 8 — External economic policy (I).

Ch. 9 — External economic policy (II).

Ch. 10 — Canadian-American integration in face of a changing world economy.

Ch. 11 — The Bladen Plan for increased protection of the Canadian automotive industry.

1532. — — — — .

"The case for tariff reform". *Business Quarterly*, 26(1): 25-33, Spring 1961.

Argues that Canadian tariff barriers should be reduced in order to promote closer economic integration with the U.S.

1533. — — — — .

"The Commonwealth preferences: a system in need of analysis". *Round Table*, no. 224, pp. 363-378, Oct. 1966.

The implications for the Commonwealth preferential system of the Kennedy Round of GATT negotiations, and of the trade policies regarding less developed areas proposed during the UNCTAD conference of 1964.

1534. — — — — .

"The Kennedy Round". *Journal of World Trade Law*, 1(4): 474-481, July/Aug. 1967.

An appraisal of the results of the Kennedy Round of GATT negotiations, 1964-67, with an analysis of the future implications.

1535. — — — — .

The world economy at the crossroads: a survey of current problems of money, trade, and economic development. Montreal: Private Planning Association of Canada, 1965.

Chapter 4, "International trading arrangements", describes the postwar evolution of the initiative for freer world trade, beginning with the proposed International Trade Organization and ending with GATT. Describes the conditions the institution was designed to correct, and outlines its main provisions and shortcomings, recounts changes in the postwar world economy and problems outstanding.

1536. JOHNSON, HERBERT A., and DAVID SYRETT.

"Some nice sharp quilllets of the customs law: the "New York" affair, 1763-1767". *William and Mary Quarterly*, 25(3): 432-451, July 1968.

An account of the seizure of a ship accused of smuggling. Shows the way in which the system caused various imperial officials to work at cross purposes.

JOHNSTON, V.K.

Documents relating to currency exchange and finance in Nova Scotia, with prefatory documents, 1675-1758.

Co-compiler. See citation under A. Shortt.

1537. JONES, DAVID.

"The Commonwealth Sugar Agreement and the European Economic Community". *Oxford University Institute of Economics and Statistics, Bulletin*, 29(3): 211-232, Aug. 1967.

An account of the proposed sugar arrangements of the EEC as an example of the mechanics of sugar dumping, related to Britain's entry into the Community. Described as an example of domestic pressure by developed countries at the expense of underdeveloped countries.

JONES, GEORGE M.

Annexation, preferential trade and reciprocity: an outline of the Canadian annexation movement of 1849-50, with special reference to the questions of preferential trade and reciprocity.

Co-author. See citation under C. Allin.

1538. JONES, JOSEPH M., JR.

Tariff retaliations: repercussions of the Hawley-Smoot Bill. Philadelphia: University of Pennsylvania Press, 1934.

The reactions of other nations to the Hawley-Smoot Act of 1930. Chapter 6, "Canada retaliates in kind", is of particular interest.

1539. JONES, OWEN.

"Tariff bargaining". *Nineteenth Century*, 111(663): 533-543, May 1932.

A study of the techniques of tariff bargaining, and an examination of how the powers of the recent Import Duties Bill could best be utilized in Britain's interests.

1540. JONES, ROBERT L.

"Canada's co-operation in Prohibition enforcement". *Current History*, 32(4): 712-716, July 1930.

A description of the negotiations and events related to the suppression of liquor smuggling between the U.S. and Canada, 1923-1930.

1541. — — — — .

“The Canadian Agricultural Tariff of 1843”. *Canadian Journal of Economics and Political Science*, 7(4): 528-537, Nov. 1941.

An examination of the forces between 1828 and 1843 leading to the passing of tariff legislation against U.S. produce in Upper Canada, and its results.

1542. JOUBLEAU, F.

Etudes sur Colbert. Paris, 1856. 2 vols.

Etudes du système économique de Colbert.

A consulter: Livre 2, Chapitre 4, sur le commerce extérieur.

Livre 2, Chapitre 5, sur les douanes et les tarifs.

Livre 3, Chapitre 3, sur le système colonial.

1543. KAPP, BLAISE.

Le système préférentiel et les Etats tiers. Coll. Etudes d'histoire économique, politique et sociale. Paris, Librairie Minard, 1959. 398 p.

Etude des derniers développements du droit des gens en matière de traités de commerce à la lumière de la pratique et de la doctrine internationale du XVIII^e siècle à nos jours. A consulter particulièrement:

— 1^{ère} partie: Les préférences.

Section I: Chapitre I: L'union douanière.

n^o IV: Le G.A.T.T. et l'union douanière.

Chapitre II: n^o IV: Le G.A.T.T. et les trafics de perfectionnement, de foire et de marché.

Chapitre III: n^o III: Le G.A.T.T. et le trafic frontalier.

Section II: Chapitre I: n^o III: Le G.A.T.T. et marché commun.

Chapitre II: n^o III: Le G.A.T.T. et la préférence impériale.

Chapitre III: n^o III: Le G.A.T.T. et la préférence régionale.

Chapitre V: n^o III: Le G.A.T.T. et la zone de libre échange.

Chapitre VI: n^o III: Le G.A.T.T. et la préférence pour la reconstruction et le développement.

— Deuxième partie: La position des Etats tiers.

Section III: Le droit indirect des tiers aux préférences commerciales: la clause de la nation la plus favorisée.

1544. KAUFMANN, JOHAN, and FRANS A. VON GEUSAU.

"The institutional framework for international trade relations". In Frans A. von Geusau, ed., *Economic relations after the Kennedy Round*. (Publications of the John F. Kennedy Institute, Center for Atlantic Studies, Tilburg, the Netherlands, no. 2). Leyden: A. W. Sijthoff, 1969. Ch. 5.

Discusses the institutional machinery (e.g. GATT, UNCTAD, FAO, UN, commodity councils, etc.) of international trade relations with respect to its adequacy in solving outstanding problems and achieving progress in the orderly conduct of international trade. Suggests improvements.

1545. KEENEYSIDE, HUGH L.

Canada and the United States: some aspects of the history of the Republic and the Dominion. Reprint. Port Washington, N.Y.: Kennikat, 1971.

Chapter 8, "Commercial intercourse since 1845", discusses the Reciprocity Agreement, further negotiations, the National Policy, and the reciprocity negotiations prior to 1911.

1546. KEITH, ARTHUR B., ed.

Select speeches and documents on British colonial policy, 1763-1917. New York: Oxford University Press, 1918. 2v.

Volume II, pp. 51-83, "The Canadian policy of protection", has some material relevant to the Galt Tariff of 1859.

1547. KENDLE, JOHN E.

The Colonial and Imperial Conferences, 1887-1911.

London: Longmans, Green, 1967.

For numerous scattered references to the Imperial Federation movement, see the index.

1548. KENNEDY, W.P. ed.

Documents of the Canadian constitution, 1759-1915. Toronto: Oxford University Press, 1918.

Composed of documents selected to illustrate Canadian constitutional development. Unfortunately, although there are numerous scattered references to taxation, there is no index.

1549. — — — — .

The law of the taxing power in Canada, by W.P. Kennedy and D.C. Wells. Toronto: University of Toronto Press, 1931.

Examines the law of the taxing power in Canada and its provinces, and discusses its judicial interpretation. Of particular interest:

- Introd. — The power of governing bodies in Canada to impose taxation.
- Ch. 1 — Power of the Imperial Parliament to impose taxes.
- Ch. 2 — The powers of Canadian taxing bodies to impose taxes.
- Ch. 3 — Dominion power of taxation.
- Ch. 4 — Dominion power of disallowing and reserving provincial statutes.
- Ch. 5 — Provincial powers of taxation.

1550. KENNEDY, WILLIAM.

English taxation, 1640-1799: an essay on policy and opinion. (Series of the London School of Economics and Political Science, no. 33) London: G. Bell, 1913.

A history of English taxation, with an analysis of the motives behind legislation. Of particular interest:

- Ch. 1 — Introduction.
- Ch. 2 — The inheritance of the Long Parliament.
- Ch. 3 — 1640-1713 — customs and direct taxes.
- Ch. 4 — 1640-1713 — excise.
- Ch. 5 — Political philosophy and the taxation of the poor.
- Ch. 6 — The eighteenth century — Walpole.
- Ch. 7 — Walpole to Adam Smith — opinion.
- Ch. 8 — 1776-1799.
- Ch. 9 — Social theory in the eighteenth century.

1551. KERR, WILFRED B.

The Maritime Provinces of British North America and the American Revolution. Reprint. New York: Russell & Russell, 1970.

A history of the provinces, 1750-1783, which compares the struggle for financial control in the Maritime Provinces and in the Thirteen Colonies. Numerous scattered references to the complaints against the revenue collection system.

1552. — — — — .

"The merchants of Nova Scotia and the American Revolution". *Canadian Historical Review*, 13(1): 20-36, Mar. 1932.

Contrasts the attitude of the population of Nova Scotia with that of the colonies of Georgia and New Hampshire toward the Acts of Trade preceding the Revolution, 1765-1775. Gives an economic rationale for Nova Scotia's refusal to join the Revolutionists.

1553. — — — — .

"The Stamp Act in Nova Scotia". *New England Quarterly*, 6: 552-566, 1933.

Contrasts the attitudes of inhabitants of Nova Scotia with those in New England colonies toward the Stamp Act, 1765-66, and analyses the motives.

1554. — — — — .

"The Stamp Act in Quebec". *English Historical Review*, 47(188): 648-651, Oct. 1932.

Contrasts the attitudes of the British-born and the Quebec-born in Quebec toward the Stamp Act of 1765.

1555. KIRTON, JOHN J.

The consequences of integration: the case of the Defense Production Sharing Agreements. Ottawa: Carleton University, School of International Affairs, 1972.

The political and economic consequences of the Agreements for Canada, 1959-72, and the constraints which such alterations have posed in the formation and effectiveness of Canadian government policy.

1556. KNAPLUND, PAUL.

James Stephen and the British colonial system, 1813-1847. Madison, Wis.: University of Wisconsin Press, 1953.

Chapter 7, "Shipping, tariff and trade", outlines the influence of James Stephen, the Permanent Undersecretary of the Colonial Office, upon British commercial policy.

1557. KNORR, KLAUS E.

British colonial theories, 1570-1850. Reprint. Toronto: University of Toronto Press, 1963.

A survey of the rise and fall of the British mercantile system. Scattered references to tariffs throughout.

KNOWLES, C.M.

The economic development of the British overseas Empire.

Co-author. See citation under L. Knowles.

1558. KNOWLES, L.C. and C.M.

The economic development of the British overseas Empire. London: Routledge, 1924-30. 2 v.

Volume II, Part I, Ch. 7, "Commercial relations within the Empire", summarizes Britain's trade policy toward her colonies, 1776-1928.

Volume II, Part II, Ch. 13, "Trade relations", is a short history of Canada's trade policy, 1846-1911.

1559. KOTTMAN, RICHARD N.

Reciprocity and the North American triangle, 1932-1938. Ithaca: Cornell University Press, 1968.

An analysis of reciprocal trade agreements between the U.S., Canada and Great Britain, from an American point of view. Of particular interest:

- Ch. 1 — Erecting tariff walls around the British Empire.
- Ch. 2 — Tariff truce and the London Economic Conference: lost opportunities.
- Ch. 3 — The Canadian-American Trade Agreement of 1935: the first crack in the wall.
- Ch. 4 — An Anglo-American Trade Agreement: preliminaries and portents.
- Ch. 5 — Canada, the United States, and the Imperial Conference of 1937.
- Ch. 6 — Trilateral negotiations: a reality.
- Ch. 7 — The Trade Agreements of 1938.

1560. — — — — .

"The Canadian-American Trade Agreement of 1935". *Journal of American History*, 52(2): 275-296, Sept. 1965.

Describes the course and effects of the Canadian-U.S. trade war, begun in 1930 with the Hawley-Smoot Tariff Act and ending with the Trade Agreement of 1935.

1561. — — — — .

The diplomatic relations of the United States and Canada, 1927-1941. Unpublished Ph.D. dissertation. Vanderbilt University, 1958.

A study of tariff agreements, joint defense arrangements, and agreements regarding the St. Lawrence Seaway. Of particular interest:

- Ch. 1 — Volstead violated.
- Ch. 3 — Economic frictions, 1929-34,
- Ch. 4 — Reciprocity 1935.
- Ch. 6 — Extension of a principle 1937-8.

1562. KRISHNAMURTI, R.

"The agreement on preferences". *Journal of World Trade Law*, 5(1): 45-60, Jan./Feb. 1971.

Describes the agreement on preferences reached by UNCTAD's Trade and Development Board on Oct. 12-13, 1970.

KROOSS, HERMAN E.

"Discussion of 'The cost to America of British imperial policy' "

Co-author. See citation under J. Hughes.

1563. KUBICEK, ROBERT V.

The administration of imperialism: Joseph Chamberlain at the Colonial Office. Durham N.C.: Duke University Press, 1969.

A study of Chamberlain and British commercial policy toward the Dominions, 1895-1903. Chapter 8, "Administration and trade: the problem of imperial preference", is of particular interest.

1564.

L'A.M.C. et le tarif, dans *L'Actualité économique*. n° 8. décembre 1925. p. 16.

Courte chronique pour présenter l'attitude de l'Association des manufacturiers canadiens sur la question de la politique douanière qui dit: "nous avons besoin d'une protection qui nous permette de faire face à la concurrence étrangère, laquelle jouit d'avantages que notre production ne possède pas. Nous voulons pouvoir accorder à nos ouvriers un salaire raisonnable et assurer un rendement "à nos capitaux" "

1565.

L'Accord général sur les tarifs douaniers et le commerce, dans *Commerce extérieur*. Vol. 102, n° 5. 14 mai 1955. pp. 35-38.

Le 7 mai 1955, les Parties Contractantes à l'Accord général sur les tarifs douaniers et le commerce ont terminé une révision d'ensemble de l'Accord, opérée d'après leur expérience des sept années écoulées. Ils ont réaffirmé les objectifs de base de l'Accord, adapté ses dispositions aux conditions nouvelles et mis au point les objectifs et la structure d'une organisation chargée de mettre l'Accord en oeuvre.

1566.

L'adaptation à un commerce plus libre, dans *La Presse de Montréal*, 24 juillet 1975. p. A.4, col. 3, art. 1.

Suite des avantages qu'entraîneraient pour le Canada des échanges plus libres et évolution de notre politique commerciale. Suite:

(1) *Il faut modifier notre politique commerciale*, dans *La Presse de Montréal*, 22 juillet 1975. p. A.4, col. 3, art. 1.

(3) *Les avantages de la libération des échanges*, dans *La Presse de Montréal*, 28 juillet 1975. p. A.4, col. 1, art. 3.

1567.

L'industrie du tapis au Canada, dans *Bulletin mensuel de la chambre de commerce française au Canada*. n° 465. juillet-août 1933. pp. 3-9.

Vue d'ensemble durant les cinq années (1926 à 1930) qui ont précédé le relèvement du tarif douanier canadien.

Répercussions des modifications douanières sur le volume des importations, sur le courant de nos exportations.

Tableaux de ces répercussions.

1568.

La C.M.A. et le tarif douanier, dans *L'économiste canadien*. Vol. 15, n° 11. 19 novembre 1930. pp. 1-2.

Les questions de la C.M.A. qui font l'objet de l'enquête afin d'amasser des matériaux pour la révision du tarif douanier (enquête qui sera au programme de la prochaine session parlementaire). Le but de cette enquête est d'avoir des détails précis sur les besoins de l'industrie.

1569.

La Chambre de Commerce de la Province de Québec. *Les relations fédérales-provinciales en matière d'impôts*. novembre 1952. 37 p.

A lire:

- p. 13: "Les problèmes financiers du gouvernement fédéral", et plus spécialement, p. 16-17, sur les taxes d'accise.
- p. 23: "Les problèmes financiers des municipalités", chapitre qui porte sur la fiscalité municipale (taxes de vente, taxes d'amusement, etc.).

1570.

La commission du tarif douanier, dans *L'économiste canadien*. Vol. 15, n° 9. 17 septembre 1930. p. 1.

Raison de la disparition de la commission du tarif douanier canadien.

Renouvellement de cette commission si l'on considère que c'est un besoin et les objectifs qu'on voudrait atteindre.

1571.

La conférence d'Annecy sur le commerce et les tarifs douaniers, dans *Affaires extérieures*. Vol. 1, n° 12. octobre 1949. pp. 12-18.

Compte rendu assez général du travail accompli par la Conférence d'Annecy. D'intérêt pour le Canada:

- Clause de la nation la plus favorisée.
- Préférence douanière.
- Négociations tarifaires d'Annecy.

1572.

La conférence de Torquay, dans *Affaires extérieures*. Vol. 3, n° 6. juin 1951. pp. 197-201.

Continuité des travaux commencés à Genève en 1947 et repris à Annecy en 1949 sur les tarifs douaniers.

- A noter: — Objet de l'Accord général sur les tarifs douaniers et le commerce.
- Valeur d'ensemble de l'Accord.
- Déclarations de MM. Howe et Abbott (position du Canada par rapport à la Conférence de Torquay).

1573.

La conférence impériale, dans *L'économiste canadien*. Vol. 15, n° 10. 21 octobre 1930. p. 2.

Exposé de la thèse du gouvernement anglais sur le régime privilégié et sur la protection douanière face aux colonies.

Position du gouvernement canadien face à la réponse de l'Angleterre.

1574.

La loi des finances canadiennes, dans *Bulletin mensuel de la chambre de commerce française au Canada*. n° 482. mai-juin 1936. pp. 3-4.

Modifications au tarif douanier et au régime fiscal. But de ces modifications: protection plus modérée et maintien d'une préférence impériale.

1575.

La mise en garde du Marché Commun, dans *Le Devoir de Montréal*. 7 août 1975. p. 15, Col. 6, art. 3.

Énumération des principaux articles du code anti-dumping du G.A.T.T. (3).

1576.

La politique douanière anglaise, dans *Actualité économique*. n°s 5-6. août-septembre 1929. pp. 152-154.

Évolution de la politique douanière de l'Angleterre: libre échangiste (nulle trace de préférence impériale), porte deux colonnes: tarif général et tarif préférentiel (réservé aux Dominions et colonies britanniques).

Présentation des causes qui ont marqué ce brusque changement d'attitude d'un grand pays à qui le commerce libre a valu une prospérité sans pareille.

Le résultat des mesures protectionnistes sur les industries auxquelles elles ont été appliquées.

1577.

La révision des impôts, dans *L'actualité économique*. Vol. 1, n° 2. mai 1937. pp. 169-173.

L'essai d'explication de l'interprétation des articles de la constitution qui fudent ou tentent de fuser les pouvoirs du fédéral et ceux des provinces en matière d'impôts.

Perspectives et solutions de rechange au niveau du mode de taxation fédéral et provincial.

1578.

La S.A.Q. s'en remet à Douanes Canada, dans *Le Devoir de Montréal*. 6 mars 1975. p. 7, col. 7, art. 1.

Nouveau rôle des agents de la douane par rapport aux spiritueux selon certains règlements.

Enoncé de l'article de la loi des spiritueux au niveau des douanes.

1579. LABAREE, LEONARD W., ed.

Royal instructions to British colonial governors, 1670-1776. Reprint. New York: Octagon, 1967. 2 v.

Includes all the royal colonies, excepting Newfoundland. Of particular interest:

Ch. 4 — Revenue and finance.

Ch. 8 — Judicial and administrative officers — customs and admiralty officers.

Ch. 15 — Commerce, industry and agriculture — inspection and regulation of trade.

Ch. 18 — Trade instructions.

1580. LACASSE, GÉRARD.

Notes sur les relations commerciales du Canada avec l'Allemagne, dans *L'Actualité économique*. n° 2. mai 1928. p. 40.

L'évolution de nos relations commerciales avec l'Allemagne au niveau du tarif douanier. Les difficultés éprouvées dans ces relations sont mentionnées dans cet article.

1581. LACHERRIÈRE, GUY.

Commerce extérieur et sous-développement. Coll. Pragma. Paris, Presses universitaires de France, 1964. 279 p.

L'essentiel de cette étude consiste, une fois décrit le rôle du commerce extérieur dans la politique économique des pays sous-développés, à examiner les problèmes liés à l'accroissement des recettes obtenues en contrepartie des exportations (traditionnelles ou nouvelles) et à la manière dont la coopération ou intégration régionale d'une part, les principes et les organes du commerce international de l'autre, pourraient influencer cet accroissement.

A retenir que les chapitre III: Aspect tarifaire (p. 136) et chapitre V:

(1) Section II: La doctrine du G.A.T.T.

(2) Section III: Critiques adressées au G.A.T.T.

1582. LACOUR-GAYNET, ROBERT.

Histoire du Canada. Coll. Les grandes études historiques. Paris, Fayard, 1966. 605 p.

Histoire plutôt politique du Canada. Mentionnons spécialement:

— Troisième partie:

Chapitre 27: Problèmes extérieurs: chute de Laurier et la signature d'un traité de réciprocité avec les Etats-Unis. Signé en 1911 cet arrangement prévoit une baisse ou l'annulation dans certains cas des tarifs douaniers.

Chapitre 30: Crise économique et menaces de guerre: Hausse générale des tarifs douaniers.

LACOURSIÈRE, JACQUES.

Histoire 1534-1968.

Co-auteur. Voir citation sous Denis Vaugeois.

1583. LACROIX, J.

Le G.A.T.T., dans *Forces*. n° 28. octobre 1974. pp. 4-15.

Description de l'organisme international chargé des négociations commerciales à l'échelle mondiale (le G.A.T.T.): l'atmosphère et les contraintes qui entourent les débats qui s'y déroulent; l'enjeu des prochaines négociations pour les économies canadiennes et québécoises.

1584. LAING, LIONEL H.

Merchant shipping legislation and Admiralty jurisdiction in Canada. Unpublished Ph. D. dissertation. Harvard University, 1955.

A history of the imperial Admiralty Courts, 1339-1934, showing their connection with the Acts of Trade and Navigation in the colonies, their place as a factor in causing the American Revolution and their development in Canada. Of particular interest:

- Ch. 3 — The establishment of colonial Admiralty jurisdiction.
- Ch. 4 — The first Merchant Shipping Acts and their subsequent relation to the trade policy of the Empire.
- Ch. 5 — The establishment of Admiralty Courts in Canada.

1585. — — — — .

“Nova Scotia’s Admiralty Court as a problem of colonial administration”. *Canadian Historical Review*, 16(2): 151-161, June 1935.

A history of the Courts in Nova Scotia, 1749-1818. Focuses especially on the complaints by colonists on the size of the fees and the harshness of penalties.

1586. LAJEUNESSE, MARTIN.

Le problème des charges fiscales au Canada, dans *L’action économique des jeunes*. Vol. 3, n° 6. février 1937. pp. 3-10.

Pouvoirs du fédéral et des provinces (taxes directes et indirectes).

Sources insuffisantes de revenus.

Situation financière du fédéral.

Augmentation des pouvoirs aux provinces.

1587. LAMBRINIDIS, JOHN S.

The structure, function, and law of a free trade area: the European Free Trade Association. New York: Frederick A. Praeger, 1965.

An appraisal and evaluation of the legal aspects of the EFTA. Various alternative schemes are considered. Table of contents reads as follows:

- Ch. 1 — Introduction: the perspectives of the European Free Trade Association.

- Ch. 2 — Purposes and objectives of the Association.
- Ch. 3 — The institutional structure.
- Ch. 4 — The Council: functions, powers, and voting rules.
- Ch. 5 — The other organs.
- Ch. 6 — The rules on the abolition of trade restrictions (the free trade area rules).
- Ch. 7 — Problems peculiar to a free trade area.
- Ch. 8 — Rules of competition.
- Ch. 9 — Exceptions and escape clauses.
- Ch. 10 — EFTA solutions to problems arising from disparities in the level of economic development. The special provisions on Portugal.
- Ch. 11 — The settlement of disputes.
- Ch. 12 — Compatibility of the EFTA convention with GATT.
- Ch. 13 — Conclusion.

1588. LAMONTAGNE, M.

Le fédéralisme canadien. Evolution et problème. Québec, Presses Universitaires Laval, 1954. X, 298 p.

Etude historique sur l'évolution du système fédéral, suivie d'un exposé des différents problèmes assaillant le Canada dans les années 1950.

A lire: Première partie: L'évolution du fédéralisme canadien, p. 7-100.

De nombreuses pages sont consacrées aux politiques fiscales du Canada.

LANCTOT, GUSTAVE.

Documents relating to currency exchange and finance in Nova Scotia, with prefatory documents, 1675-1758.

Co-compiler. See citation under A. Shortt.

1589. LANG, RICHARD.

"An introduction to customs tariffs". *Industrial Canada*, 56(10): 44-46, Feb. 1956.

A short description of tariff administration in Canada.

1590. LANK, HERBERT.

Note sur la théorie des droits de douane, dans *L'Actualité économique*. Vol. 38, n° 1. avril-juin 1962. pp. 5-19.

Il suggère un renouvellement des critères en vertu desquels les tarifs douaniers sont établis, et cherche à établir dans quelle mesure un renouvellement des critères traditionnels pourrait permettre d'assurer le développement normal de certaines branches de l'industrie manufacturière dont il est clair qu'elles sont à l'heure actuelle en butte à un certain nombre de difficultés importantes.

(Une vue générale sur le droit de douane.)

1591. LAPOINTE, J. HECTOR.

Le projet d'union 1822, dans *Revue canadienne*. Vol. 52, n° 4. 1916. pp. 305-315.

Une des raisons qui motiva le projet d'union fut un partage plus équitable des douanes. En effet le Bas-Canada, en accaparant tous les revenus (3/8 des douanes), privait le Haut-Canada des moyens de se maintenir.

1592. LAPRADE, WILLIAM T.

"The Stamp Act in British politics". *American Historical Review*, 35(4): 735-757, July 1930.

A reconstruction of the political events, 1750-1769, leading to the enactment of the Stamp Act, its appeal, and the Townshend Duties.

LARTER, RON.

Your federal sales tax check-up.

Co-author. See citation under P. McQuillan.

1593. LATIMER, R.E.

"The border tax adjustment problem". *Canadian Tax Journal*, 16(5): 409-413, Sept./Oct. 1968.

Analyses the rationale behind this technique, giving the main arguments for and against it, describes the methods of applying the adjustment mechanism under various systems of taxation, and includes a brief discussion of GATT provisions on the subject.

1594. LATULIPPE, JEAN-GUY.

Le traité de réciprocité de 1854-1866, dans *L'Actualité économique*. Vol. 52, n° 4. octobre-décembre 1976. pp. 432-457.

Une analyse du traité entre les Etats-Unis et le Canada.

Structure du commerce extérieur:

- a) commerce domestique et étranger;
- b) le commerce extérieur et le produit national brut.

Evolution des exportations et des importations:

- a) commerce d'exportation;
- b) commerce d'importation;
- c) orientation du commerce.

Le traité et le commerce sur le Saint-Laurent.

Abrégé et conclusion.

1595. LAUFENBURGER, HENRY.

Histoire de l'impôt. Coll. "Que sais-je?" Paris, Presses Universitaires de France, 1954. 136 p.

Etude historique sur l'impôt, depuis l'Empire romain jusqu'à l'ère contemporaine.

- A lire:
- p. 36, sur l'impôt indirect pendant l'Ancien Régime.
 - p. 73, sur les impôts sur "la dépense".

1596. — — — — .

Les finances de guerre du Canada. Librairie Armand Colin. Paris, 1951. 209 p.

Analyse fiscale et ressources d'impôt; plus précisément le système fiscal du Dominion avant 1939 (taxe directe et indirecte), le système fiscal traditionnel du Dominion dans l'économie de guerre, les impôts nouveaux levés de 1939 à 1946 et les rapports financiers entre le Dominion et les provinces. A consulter: Chapitre 4.

1597. LAUREYS, HENRY.

A propos du tarif américain Hawley-Smoot, dans *Actualité économique*. n° 8. novembre 1930. pp. 256-266.

Résumé de la situation pour le Canada et essaie de faire le point. Contenu du tarif Hawley-Smoot qui cherche surtout la protection contre toute compétition étrangère et cela même pour des industries archi-développées qui dominent le marché mondial et ne craignent pas du tout la concurrence d'autres pays.

1598. — — — — .

Le commerce extérieur du Canada, dans *Revue trimestrielle canadienne*. Vol. 8, n° 29. 1922. pp. 1-44.

L'auteur fait une analyse des méthodes commerciales canadiennes. Il étudie différents problèmes économiques canadiens notamment la question des tarifs douaniers. Il se prononce pour un tarif modérément protecteur. Il l'envisage à la fois comme production de revenus et comme mesure de protection pour les industries locales.

1599. LAUTMAN, JULES.

Les aspects nouveaux du protectionnisme. Coll. Bibliothèque générale d'économie politique. Paris, Librairie des s. pol. et sociales, 1933. 184 p.

L'auteur s'attarde dans ce livre aux aspects anormaux du protectionnisme. En fait, il nous donne une idée d'ensemble sur la pratique des contingents et prohibitions de toutes sortes. A consulter:

— 1^{er} partie:

Chapitre VIII: Le contingentement dans les accords d'Ottawa.

1600. LAXER, JIM.

Au service des U.S.A. Coll. "aspects" n° 18. Montréal, Editions Partipris, 1972. 78 p.

Dans cette brochure, l'auteur nous incite à réfléchir sur les conséquences néfastes pour le Canada si ce dernier perdait le contrôle de ses ressources naturelles aux mains des Etats-Unis. A consulter particulièrement:

Chapitre 3: Tarif préférentiel sur le pétrole p. 36.

Le rapport Shultz: Préférence tarifaire pour le Canada (p. 68-72).

1601.

Le Canada a conclu des accords commerciaux avec seize pays à la Conférence de Torquay, dans *Commerce extérieur*. Vol. 9, n° 227. 5 mai 1951. pp. 494-511.

L'article nous renseigne sur les concessions obtenues et accordées par le Canada lors de la conférence de Torquay. Il faut mentionner que le Canada a conclu un important accord avec les Etats-Unis. En effet des concessions tarifaires appréciables ont été obtenu par le Canada: la nouvelle liste des concessions américaines contient plus de 750 positions dont 400 environ intéressent le Canada.

1602.

Le Canada a-t-il besoin d'une politique tarifaire? dans *Commerce*. Vol. 62, n° 7. juillet 1960. p. 33.

Causerie prononcée par George Garett de la division des produits chimiques de la Union Carbide Canada Ltd. "Comment se fait-il qu'un pays industrialisé moderne comme le Canada se trouve aux prises avec une structure tarifaire aussi irrationnelle?" Court exposé de l'évolution du tarif douanier au Canada. Principales recommandations faites par M. Garett pour améliorer la structure tarifaire.

1603.

Le Canada abaissera-t-il ses barrières tarifaires?, dans *Bulletin mensuel de la chambre de commerce française au Canada*. n° 528. janvier 1953. p. 21.

Propos de M. James Muir, président de la Banque Royale "qui affirme qu'à long terme la liberté d'échange est nécessaire pour obtenir un commerce mondial sain". Il nous parle aussi des gains obtenus au Canada par rapport aux Etats-Unis, de même qu'il nous met ne garde contre celui-ci.

1604.

Le Canada devrait viser au libre échange multilatéral, dans *Le Devoir de Montréal*, 5 août 1975, p. 15, col. 1, art. 2.

Etude de Wonnscott sur l'évaluation des principales options auxquelles le Canada pourrait prétendre dans l'élaboration d'une nouvelle stratégie commerciale: but; multilarité des échanges? Conclusion du professeur Wonnscott.

1605.

Le change et la douane, dans *L'économiste canadien*. Vol. 7, n°s 8-9. juillet-août 1922. p. 37.

Ce court texte fait mention de la position du Canada face à l'Allemagne, pays à change déprécié, sur les droits de douanes des produits provenant de ce pays.

1606.

Le commerce inter-impérial, dans *L'économiste canadien*. Vol. 15, n° 4. 16 avril 1930. p. 1.

Solution que l'on propose afin que le commerce entre les dominions et la mère-patrie resserre les biens qui les unissent.

Les mesures à prendre pour que l'ordre règne.

1607.

Le GATT, dans *Bulletin économique*. Vol. 3, n° 4. juillet 1973. pp. 1-6.

L'importance de la négociation commerciale qui débute au G.A.T.T. qui axera sur la libéralisation du commerce international.

Résumé des principales stratégies qui seront adoptées par le marché commun, les E.-U., le Japon et le Canada.

1608.

Le Kennedy Round, dans *Bulletin mensuel de la chambre de commerce française au Canada*. n° 577. septembre 1964. p. 17.

Position des Etats-Unis sur la réduction des droits de douane et les négociations agricoles spéciales du Kennedy Round.

Effets sur les autres pays, y compris le Canada.

1609.

Le tarif, dans *L'économiste canadien*. Vol. 10, nos 5-6. p. 18.

Commentaires sur le tarif douanier canadien: genre de tarif que le Canada avait, ce qu'il devrait être, qui devrait fixer le tarif; raisons de l'imposition d'un tarif douanier.

1610.

Le tarif anglais, dans *L'Actualité économique*. n° 11. février 1932. pp. 468-470.

Traité qui fait que la Grande-Bretagne, libre échangiste depuis bientôt un siècle, redeviendra protectionniste.

Énumération des propositions du contenu du traité anglais, mais qui ne s'appliqueront pas aux Dominions tant que la conférence économique impériale du 18 juillet à Ottawa n'aura pas eu lieu.

Conséquences commerciales et internationales de ce traité.

1611.

Le tarif douanier, dans *l'économiste canadien*. Vol. 15, n° 4. 21 avril 1933. p. 2.

But de la nouvelle commission canadienne du tarif douanier. Modifications nécessaires apporter.

1612.

Le tarif douanier américain. La réaction, dans *L'économiste canadien*. Vol. 14, n° 6. 19 juin 1929. p. 1.

Réaction du président de la Columbia Université contre la hausse du tarif douanier américain.

Réaction du Canada pour contrer cette hausse et effet sur celui-ci.

1613.

Le tarif Hawley-Smoot, dans *Actualité économique*. n° 5-6-7. août-septembre-octobre, 1930. pp. 190-191. pp. 235-238.

Les conséquences économiques et politiques du fameux tarif Hawley-Smoot, plus exactement quelles mesures de représailles prendront censément les nations atteintes dans leur intérêts commerciaux par cette loi tarifaire. Quelle sera la position du Canada devant ce tarif?

1614.

Le tarif. Pourquoi le Canada en a besoin? Publiée par l'Association des manufacturiers canadiens. novembre 1921. 92 p.

Écrit destiné à défendre la politique protectionniste du Canada. Touche tous les domaines: travail, éducation, propriété, terres, etc.

1615.

Le traité de commerce canado-australien, dans *L'Actualité économique*. n°s 5-6. août-septembre 1931. pp. 219-222.

Énumération des produits où il y a des concessions douanières. Traité qui comprend de la part de l'Australie des taux de faveur, spéciaux et tarif de préférence britannique, sur la presque totalité des articles de son tarif douanier.

Conséquences commerciales pour l'avenir.

1616.

Le traité de réciprocité, dans *L'économiste canadien*. Vol. 20, n° 12. décembre 1935. p. 2.

Les États-Unis et le Canada s'accordent réciproquement et dans une plus large mesure qu'avant, le traitement de la nation la plus favorisée.

Avantages consenties par les Etats-Unis au Canada et les résultats au niveau commercial.

Avantages consenties par le Canada aux Etats-Unis et les attentes des industries américaines.

1617.

Le traité france-canadien, dans *L'économiste canadien*. Vol. 19, n° 11. novembre 1934. p. 1.

Les concessions du traité franco-canadien sont: un allègement sensible des droits, l'abrogation des surtaxes et le relèvement des contingentements qui nous étaient alloués.

Bénéfices faits à la France par le Canada et les bénéfices faits au Canada par la France.

1618.

Le traité germano-canadien, dans *L'Actualité économique*. n° 10. janvier 1933. pp. 434-435.

Le Canada signait avec l'Allemagne un traité de commerce provisoire, "en attendant la conclusion d'un accord de plus longue durée". Le Canada accorde à l'Allemagne son tarif intermédiaire sur les produits importés directement, en retour des taux conventionnels existant au tarif allemand sur les marchandises canadiennes, et des taux du tarif général sur les autres articles, éliminant ainsi le tarif supplémentaire.

Evolution du régime douanier de l'Allemagne avec le Canada.

1619. LEA, SPERRY.

A Canada-U.S. free trade arrangement: survey of possible characteristics. Montreal:/Canadian-American Committee, Private Planning Association of Canada, 1963.

A study of the possible characteristics of a future U.S.-Canada free trade arrangement. Includes a consideration of the major features of other actual or proposed regional trading blocs. Of particular interest:

- Ch. 1 — Approaches to liberalizing Canada-U.S. trade.
- Ch. 2 — Geographic scope.
- Ch. 3 — Approaches to commodity coverage.
- Ch. 4 — Basic form.

- Ch. 5 — Approaches to economic integration.
- Ch. 6 — Institutional arrangements.
- Ch. 7 — Timing.
- Ch. 8 — Considerations influencing choices among options.
- App. A — Brief history of Canadian-American reciprocity.
- App. C — The GATT conditions for new free trade arrangements.
- App. E — Compatibility of a Canada-U.S. FTA or CU with outside arrangements.

1620. LEACOCK, STEPHEN.

Back to prosperity: the great opportunity of the Empire Conference. Toronto: Macmillan, 1932.

Advocates some form of economic union within the British Empire. Of particular interest:

- Ch. 1 — The background of the Conference.
- Ch. 2 — Empire trade.

1621. — — — — .

Economic prosperity in the British Empire. London: Constable, 1930.

Part I, Ch. 3, "The historical development of economic relations within the Empire", discusses the old mercantile system, free trade, and imperial preferences. Part II, Ch. 1, "A proposal for an integrated tariff system within the Empire", advocates a customs union within the British Empire.

1622. LE BOURDAIS, D. M.

"Canadian reciprocity again?". *North American Review*, 214(793): 751-760, Dec. 1921.

Summarizes events and their impact from the Canadian economic and political point of view, between the abrogation of the Reciprocity Treaty to 1911.

1623. — — — — .

Nation of the north: Canada since Confederation. London: Methuen, 1953.

Chapter 19, "Days of dereliction", and Ch. 20, "Paper-profit chase", give an account of the Customs Department Scandal and its effect on MacKenzie King's government, 1925-27.

1624. LEDERMAN, L.D.

Vers une coopération douanière internationale, dans *Commerce Canada*. Vol. 124, n° 5. mai 1973. pp. 14-15.

Description et fonctionnement du C.C.D.; rôle et objectifs de cet organisme international.

1625. LE DUC, T.H.

“I.D. Andrews and the Reciprocity Treaty of 1854”. *Canadian Historical Review*, 15(4): 437-438, Dec. 1934.

An extension of an article by W. Overman, “I.D. Andrews and reciprocity in 1854: an episode in dollar diplomacy” (*Canadian Historical Review*, 15(3): 248-263, Sept. 1934), describing the involvement of the British Government in financing Andrew’s lobbying.

1626. LEFTWICH, BERTRAM R.

A history of the excise. London: Simpkin, Marshall, Hamilton, Kent, 1908.

A history of the English excise system, 1626-1908. Of particular interest:

- Ch. 1 — Ancient excise.
- Ch. 2 — Early history.
- Ch. 3 — The Act of Union and excise.
- Ch. 4 — Walpole’s scheme.
- Ch. 5 — From Walpole to Pitt.
- Ch. 6 — The excise from 1786 to 1880.
- Ch. 7 — The beer duty.
- Ch. 8 — The spirit duty.
- Ch. 9 — The Excise Department.
- Ch. 11 — The union with the customs.

1627. — — — — .

“The later history and administration of the customs revenue in England, 1671-1818”. *Royal Historical Society, Transactions*, s. 4, 13: 187-203, 1930.

A history of the administration of customs in England between the Restoration and 1814. Among other things, discusses smuggling, the enforcement of other Acts, and the place of patronage in the appointments.

1628. LE MOINE, J.M.

Commerce avec les Antilles, dans *Revue canadienne*. Vol. 9. mars 1972. pp. 184-190.

Le droit de douane sur les marchandises: une des causes qui ont défavorablement modifié le cours du riche trafic commercial.

1629. LE MONNIER, JACQUES.

La politique des tarifs préférentiels dans l'Empire britannique. Paris, A. Pedone, 1913. 274 p.

Etude historique consacrée à la préférence impériale à la fin du 19^e siècle et au début du 20^e siècle.

A lire: La première partie: Historique de la campagne en faveur des tarifs préférentiels, p. 5-120.

p. 177-203, sur le Canada et le système préférentiel.

1630. LEPAGE, FRANCINE.

Protection tarifaire effective et industries manufacturières québécoises de 1961 à 1967. Thèse (non publiée) de Maîtrise présentée à la Faculté des Sciences sociales, Département des Sciences économiques, Montréal, 1970. 113 p.

Dans cette étude, l'auteur évalue les effets économiques à court terme d'une réduction tarifaire sur les industries manufacturières québécoises. La période étudiée va de 1961 à 1967.

1631. LEPORÉ, ELIZABETH.

L'influence du mercantilisme français sur la Nouvelle-France de 1700 à 1760. Thèse (non publiée) de Maîtrise présentée à la Faculté des Sciences sociales, Département des Sciences économiques, Montréal, 1970. 267 p.

Selon l'auteur la théorie mercantiliste constitue, aux fins de l'interprétation historique, un outil d'analyse précieux. C'est pourquoi dans cette étude, au moyen de cet outil il interroge la réalité historique afin d'y découvrir les influences qu'ont pu exercer les politiques mercantilistes françaises sur le développement économique de la Nouvelle-France de 1700 à 1760.

A consulter:

— Chapitre I: Concepts théoriques.

— Chapitre III: Le mercantilisme français et le développement économique de la Nouvelle-France (1700 à 1760). Le contexte colonial.

1632. LEROY, VÉLY.

Le problème de la fiscalité. Québec-Ottawa, dans Commerce. Vol. 67, n° 4. avril 1965. pp. 79-80.

La répartition des pouvoirs de taxation entre Ottawa et les provinces portera principalement sur deux thèses; la première: "les taxes directes aux provinces", la deuxième: "la taxation directe au service de la politique fiscale". Confrontation des deux thèses et rôle de la taxe indirecte.

1633.

Les affaires au Canada. Un guide pour la constitution des sociétés et les impôts au Canada. Publié par la Banque de Commerce Canadienne Impériale. 66p.

Guide contenant de nombreux renseignements sur le régime fiscal canadien.

A lire: p. 56-58, sur les taxes de vente et d'accise et le tarif douanier.

1634.

Les problèmes de l'industrie textile au Canada. Une modification à la réglementation anti-dumping . . . , dans Bulletin mensuel de la chambre de commerce française au Canada. n° 532. janvier 1954. pp. 24-25.

Situation de l'industrie textile au Canada.

Rôle de la protection tarifaire et effets sur l'ensemble.

Particularité du dumping qui se fait au Canada.

1635.

Les tarifs douaniers du Monde, dans Canada Commerce. Vol. 37. 1929. pp. 27-31.

Modifications tarifaires préférentielles dans l'Empire des conventions de commerce affectant directement le Canada, et d'un développement d'une grande importance dans le domaine des traités et des tarifs.

L'autonomie douanière chinoise.

1636. LETHBRIDGE, ROPER.

"Canadian autonomy and American reciprocity: an English view". *Nineteenth Century*, 69(412): 976-992, June 1911.

Expresses British opposition to the proposed Reciprocity Agreement offered by Taft to Canada.

1637. LEWIS, JOHN.

"The British preference". *American Academy of Political and Social Science, Annals*, 107: 198-203, May 1923.

A history of the movement for British preference in Canada, 1854-1923.

1638. L'HUILLIER, JACQUES A.

La coopération économique internationale, 1957-1959. Paris, Editions M. Th. Génin, Librairie de Médecis, 1959. 138 p.

Etude des principales institutions économiques internationales de la fin des années 1950.

A lire: p. 11-26, sur le G.A.T.T.

1639. — — — — .

Les organisations internationales de coopération économique et le commerce extérieur des pays en voie de développement. Genève, Institut universitaire de Hautes Etudes Internationales, 1969. 104 p.

Etude des moyens mis en oeuvre ou considérés par les Organisations internationales pour favoriser le développement économique des pays attardés, dans le domaine de la politique commerciale. A consulter particulièrement:

- Chapitre II: Section (1)
 - n° 1: Les tolérances du G.A.T.T.
 - Section (2): Analyse critique de la politique de protection comme agent de la diversification de la production des pays en voie de développement.
- Chapitre III:
 - Section (1): La protection des pays développés contre les exportations des P.V.D.
 - Section (2): Les efforts du G.A.T.T. en faveur des exportations des P.V.D.
 - Section (3): L'octroi par les pays développés d'un traitement préférentiel aux exportations des P.V.D.

1640. LINDSAY, THOMAS.

Outline of customs in Canada. 3d ed., rev. Vancouver: Elgin, 1973.

A basic manual for the importer on customs requirements.

1641. LINDSEY, CHARLES.

"A North American zollverein". *Canadian Monthly*, 1(2): 132-136, Feb. 1872.

An analysis of the potential benefits to Canada of proposals submitted at the National Board of Trade Conference in St. Louis, where commercial zollverein was suggested.

1642. LIPSON, E.

The economic history of England. 12th ed., reprinted. London: Adam & Charles Black, 1966. 3 v.

Many references to development of the public finance system in England. Unfortunately, the references are scattered.

1643. LITVAK, ISIAIAH.

Obstacles to imports from communist countries, a Canadian study. Unpublished Ph.D. dissertation. Columbia University, 1964.

Attempts to explain the low level of Canadian imports from communist countries. Considers psychological factors, the inefficiency of the communist central planning mechanisms, and various official and unofficial barriers, including Canadian customs administration. Of particular interest:

- Ch. 4 — Problems in merchandising — problems arising from political difference — Canadian customs discrimination.
- Ch. 6 — A critical examination of the obstacles to imports from communist countries . . . problems attributable to political difference — Canadian government's attitude.
- App. B — Valuation for duty under the Customs Act.
- App. C — The Chinese paint brush case.

1644. LLOYD, HOWELL A.

"Camden, Carmarden, and the customs". *English Historical Review*, 85(337): 776-787, Oct. 1970.

A review of material dealing with the corruption and inefficiency in the administration of the customs service in London, Sandwich and Chichester, during Thomas Smyth's Farm, 1570-1589.

1645. LOFTUS, AUGUSTUS.

"Commercial unity with the colonies". *Nineteenth Century*, 33(192): 339-346, Feb. 1893.

Proposes a commercial federation between Great Britain and her colonies.

1646.

Loi anti-dumping, dans *Bulletin mensuel de la Chambre de commerce française au Canada*. n° 540. janvier 1952. p. 24.

Explication de la suspension temporaire, de la part du gouvernement canadien, de l'application des droits spéciaux "anti-dumping" sur les marchandises françaises importées au Canada, en ce qui concerne le remboursement des charges fiscales et sociales françaises.

1647. LOKEN, MARK K.

The impact of effective commercial policy on patterns of Canadian exports. Unpublished Ph.D. dissertation. Duke University, 1972.

An analysis of the impact of Canadian, U.S. and British tariff structures on Canada's trade position. Author has analysed the effects of commercial policy on trade structures by incorporating the theory of effective protection with the theory of preference and tariffs.

Table of contents reads as follows:

- Ch. 1 — Overview.
- Ch. 2 — The theory of tariff structures and effective protection.
- Ch. 3 — The effective protection of Canadian exporting industry.
- Ch. 4 — Conclusion.

1648. LONGLEY, J.W.

"Canada and imperial federation". *Fortnightly Review*, n.s., 49(291): 466-479, Mar. 1891.

An examination of Canadian attitudes toward imperial federation and of possible alternatives.

1649. — — — — .

"Reciprocity between the United States and Canada". *North American Review*, 176: 401-409, Mar. 1903.

A history of the movement for Canada-U.S. reciprocity, 1854-1903.

1650. LONGLEY, R.S.

"Sir Francis Hincks, Finance Minister of Canada, 1869-1873". *Canadian Historical Association Report*, pp. 112-123, 1939.

Examines Hincks' career as Minister of Finance, 1869-1873, with some discussion of his reasons for raising tariffs in 1870.

1651. LONN, ELLA.

"French Council of Commerce in relation to American trade". *Mississippi Valley Historical Review*, 6(2): 192-219, Sept. 1919.

Describes the development of the Council up to 1700, and its relationship to the import duty system and the laws restricting commerce.

1652.

"Lord Beaverbrook's Empire trade manifesto". *Industrial Canada*, 30(8): 76-78, Dec. 1929.

A reprint of the text of Lord Beaverbrook's proposal for a British Empire free trade area, and the comments of the Canadian press.

1653. LOSCHKY, DAVID J.

"Studies of the Navigation Acts: new economic non-history?". *Economic History Review*, s. 2, 26(4): 689-691, Nov. 1973.

Comments on the theories of various authors (Thomas, R. "A quantitative approach to the study of the effects of imperial policy upon colonial welfare: some preliminary findings". *Journal of Economic History*, 25(4): 615-638, Dec. 1965 and "British imperial policy and the economic interpretation of the American Revolution". *Journal of Economic History*, 28(3): 436-440, Sept. 1968; Ransom, R. "British policy and colonial growth: some implications of the burden from the Navigation Acts". *Journal of Economic History*, 28(3): 427-435, Sept. 1968; McClelland, P. "The cost to America of British imperial policy". *American Economic Review, Papers and Proceedings*, 59(2): 370-381, May 1969 and "On navigating the Navigation Acts with Peter D. McClelland: reply". *American Economic Review*, 60(5): 956-958, Dec. 1970; Reid, J. "On navigating the Navigation Acts with Peter D. McClelland: comment". *American Economic Review*, 60(5): 949-955, Dec. 1970; Walton, G. "The new economic history and the burdens of the Navigation Acts". *Economic History Review*, s. 2, 24(4): 533-542, Nov. 1971) regarding the economic effects of British mercantilist policies on North America.

1654. LOTTE, JEAN.

Le "Kennedy Round" à Genève, dans *Commerce*. Vol. 66, n° 6. juin 1964. pp. 21-24.

Pourquoi négocie-t-on une réduction des barrières douanières à Genève? Quels sont les intérêts en présence? Quelles chances a-t-on de réussir? L'action, les buts et la réussite du G.A.T.T.

1655. — — — — .

Le Kennedy Round et l'unité des six pays du marché commun, dans *Commerce*. Vol. 67, no 2. février 1965. pp. 53-58.

La politique douanière: les listes d'exceptions au Kennedy Round. Les décisions de Genève en mai 1964 par le G.A.T.T. L'accord des six sur une liste d'exceptions communes.

Que signifient ces accords qui paraissent complexes et fort techniques au premier abord? Quelle est leur portée?

1656. LOVEDAY, A.

"Article XXIV of the GATT rules". *Economia Internazionale, Rivista dell'Istituto di Economia Internazionale*, 11: 1-20, 1958.

A discussion and interpretation of the GATT Article XXIV which outlines the conditions under which the formation of a customs union is permissible.

1657. LOVEJOY, DAVIDS.

"Rights imply equality: the case against Admiralty jurisdiction in America, 1764-1776". *William and Mary Quarterly*, s. 3, 16(4): 459-484, Oct. 1959.

Describes the interaction of customs and admiralty officers, the part played by Admiralty Courts in the enforcement of the Acts of Trade and Navigation, and the reasons for the opposition to them by Americans.

1658. LOWER, A.R.

"The trade in square timber". *Contributions to Canadian Economics*, 6: 40-61, 1933.

An analysis of Canada's trade in square timber, 1784-1863. Discusses the impact of Britain's preferential duties on the growth and decline of the industry.

1659. — — — — .

“Three centuries of Empire trade”. *Queen’s Quarterly*, 39(2): 307-325, May 1932.

A good introduction to the history of the tariff legislation affecting trade between Canada and Great Britain.

1660. LOWREY, BARBARA R.

The effect of the disparate treatment of tax rebates upon trade patterns of manufactured goods under the General Agreement on Tariffs and Trade. Unpublished Ph.D. dissertation. Michigan State University, 1970.

Attempts to determine whether GATT is justified in its border adjustment policies, and whether any country, particularly the U.S., has suffered because of these policies.

1661. LUSIGNY (DE) X.,

dans *Québec industriel*. Vol. 19, n° 1. janvier 1974. pp. 16-19.

Compte-rendu d’un jugement émis par la cour fédérale canadienne selon lequel un individu qui importe des marchandises au pays doit prouver que la douane a tort s’il se sent lésé par les taxes d’entrée imposées.

1662. LYON, PEYTON V.

Le libre échange canado-américain et l’indépendance du Canada. Conseil économique du Canada. Ottawa, Information Canada, 1975. 47 p.

Examen des conséquences qu’entraînerait pour le Canada un accord de libre échange avec les Etats-Unis. A consulter:

- Chapitre II: Conséquences politiques possibles.
- Chapitre IV: Les institutions de libre échange.
- Chapitre V: Libre échange canado-américain et indépendance.
- Appendice: Implications politiques du libre échange canado-américain, par C.C. Pentland.

1663. MACDERMID, H.D.

“The new Anti-dumping Act”. *Industrial Canada*, 69(10): 25-28, Feb. 1969.

The Chief of the Valuation Section of Customs explains how the department proposes to administer and enforce the new Act of Jan. 1, 1969.

1664. MACDONAGH, OLIVER.

"The anti-imperialism of free trade". *Economic History Review*, s. 2, 14(3): 489-501, Apr. 1962.

A critique of "The imperialism of free trade" (*Economic History Review*, s. 2, 6(1): 1-15, 1953) by J. Gallagher and R. Robinson.

1665. MACDONALD, H.I.

Canada's foreign economic policy. Toronto: Canadian Institute of International Affairs, 1960.

The first part of this short study, "Foreign trade and commercial policy: the background", considers four alternative possibilities for Canada: increased multilateralism; increased protectionism; an economic union with the U.S.; and closer co-operation with the European trading blocs.

1666. MACDONALD, NEIL B.

"A comment: the Bladen Plan for increased protection for the automotive industry". *Canadian Journal of Economics and Political Science*, 29(4): 505-515, Nov. 1963.

Review. Johnson, Harry G. "The Bladen Plan: a reply". *Canadian Journal of Economics and Political Science*, 29(4): 515-518, Nov. 1963.

A critique of "The Bladen Plan for increased protection of the Canadian automotive industry" (*Canadian Journal of Economics and Political Science*, 29(2): 212-238, May 1963) by H. Johnson.

1667. MACDONNELL, J.M.

"After the Ottawa Conference". *Foreign Affairs*, 11(2): 331-346, Jan. 1933.

Discusses how the results of the 1932 Imperial Economic Conference affected Canada and the United Kingdom.

1668. MACDOUGALL, DONALD, and ROSEMARY HUTT.

"Imperial preference: a quantitative analysis". *Economic Journal*, 64(254): 233-257, June 1954.

An analysis of the changes in the proportion of trade enjoying preference and the size of preferential margins between United Kingdom and Commonwealth countries, 1929-1953.

MACFARLANE, DAVID L.

“Discussion”.

Co-author. See citation under R. Allen.

— — — — .

Trade liberalization and Canadian agriculture.

Co-author. See citation under G. Trant.

1669. MACGREGOR, DONALD C.

“Tendencies in Canadian public finance”. *American Academy of Political and Social Science, Annals*, 253: 105-114, Sept. 1947.

Outlines the major developments in Canadian taxes from the French Regime to 1947. Divided into sections as follows:

- Development of taxable resources.
- Through World War I.
- Shrinkage of revenues.
- Influence of warfare.
- From regressive to progressive tax burden.
- Subsidies and grants.
- Public debt and financing.
- General observations.

1670. — — — — .

“The provincial incidence of the Canadian tariff”. *Canadian Journal of Economics and Political Science*, 1(3): 384-395, Aug. 1935.

A critical analysis of a brief submitted by the Nova Scotia government (*A submission on dominion-provincial relations and the fiscal disabilities of Nova Scotia within the Canadian federation*. Presented by N. McL. Rogers. Halifax, 1934) which in part, attempts to estimate the incidence of customs duties on a regional basis.

1671. MACKENZIE, KENNETH C.

Tariff-making and trade policy in the U.S. and Canada: a comparative study. New York: Frederick A. Praeger, 1968.

Focuses on the tariff-making process in Canada and the U.S., and the influence of their constitutional and legislative frameworks upon their tariff structures. Of particular interest:

- Ch. 1 — The constitutional distribution of authority over tariffs and trade policy.
- Ch. 2 — Preparations for tariff negotiations.
- Ch. 3 — Executive authority to modify trade agreement concessions.
- Ch. 7 — Miscellaneous Canadian restrictions.

1672. MACKINTOSH, W.A.

The economic background of dominion-provincial relations: appendix III of the royal commission report on dominion-provincial relations, ed. by J.H. Dales. (Carleton Library no. 13). Toronto: McClelland & Stewart, 1964.

A review of Canadian economic history, 1867-1938, with particular attention to national economic policies. The chapters are arranged in chronological order, and each chapter includes a discussion of transportation, monetary and tariff policies. The analysis of tariff policy is mainly limited to a discussion of its differential effects on the various regions. Table of contents reads as follows:

- Ch. 1 — The economic circumstances of Confederation.
- Ch. 2 — Basic national decisions.
- Ch. 3 — A change in circumstances.
- Ch. 4 — The economy of expansion, 1895-1920.
- Ch. 5 — Apparent readjustment and renewed expansion, 1920-1929.
- Ch. 6 — The cause of depression and recovery, 1929-1938.
- Ch. 7 — Regional effects on dominion policies.
- Ch. 8 — The economic outlook and dominion-provincial relations.

1673. MACLEAN, GUY R.

The imperial federation movement in Canada, 1884-1902. Unpublished Ph.D. dissertation. Duke University, 1958.

A history of the League, with scattered references to the proposed tariff arrangements.

1674. MACNUTT, W. STEWART.

"New Brunswick: a history, 1784-1867. Toronto: Macmillan, 1963.

A political history. Much scattered information on the part tariffs played in the province's development. In particular, see Ch. 13, "Free trade, reciprocity, and self-government, 1848-1854".

1675. — — — — .

The Atlantic Provinces, the emergence of colonial society, 1712-1857. (Canadian Centenary Series). Toronto: McClelland & Stewart, 1965.

Includes a short discussion of the customs revenue reform controversy.

1676. — — — — .

"The beginning of Nova Scotian politics, 1758-1766". *Canadian Historical Review*, 16(1): 41-53, Mar. 1935.

Describes the disputes between the Assembly and the Council, including the disputes over the right to levy duties on rum and spirituous liquors, the right to withdraw liquor licencing, and the decision to farm the customs duties.

1677. MACPHAIL, ANDREW.

"Protection and politics". *University Magazine*, 7: 238-255, Apr. 1908.

A discussion of the merits of protection as a remedy for the Canadian recession of 1908.

1678. MACPHERSON, RONALD B.

Tariffs, markets and economic progress: a re-appraisal of trade policies in the light of Canada's productive capabilities and long-term opportunities. Toronto: Copp Clark, 1958.

A comparison of the advantages for Canada of free trade versus tariff protection. Table of contents reads as follows:

- Ch. 1 — Scope of problem.
- Ch. 2 — Canada's economic objectives and productive capabilities.
- Ch. 3 — Multilateral tariff reductions.
- Ch. 4 — Regional trading blocs.
- Ch. 5 — A tariff policy designed to enlarge domestic markets.
- Ch. 6 — Amount of tariff protection.

- Ch. 7 — Conclusion.
App. A — General notes on international trade theory.
App. B — Effect of tariff changes.

MADDEN, FREDERICK.

British colonial developments, 1774-1834: select documents.

Co-editor. See citation under V. Harlow.

1679. MAGEE, D.

A propos des règlements tarifaires et commerciaux, dans *Commerce Canada*. Vol. 124, n° 5. mai 1973. pp. 8-10.

Commentaires de William Pearce et de A.H. Zimmerman sur la position du Canada et des E.-U., face aux négociations du G.A.T.T. en 1973 qui doivent conduire à un libéralisation accrue du commerce international et à une revision des barrières tarifaires.

1680. — — — — .

Le carnet A.T.A., passeport pour les échantillons, dans *Commerce Canada*. Vol. 124, n° 5. mai 1973. pp. 15-16.

Caractéristiques du système de dédouanement des échantillons A.T.A. (admission temporaire — temporary admission) instauré au Canada depuis novembre 1972 par le C.C.D. et administré par la chambre de commerce.

1681. MALLET, C.E.

"The case for reciprocity". *Contemporary Review*, 100: 480-492, Oct. 1911.

A 1911 description of the reciprocity controversy in Canada. Argues that for everybody's benefit, Canada should accept reciprocity.

1682. MALMGREN, HARALD B.

"Trade wars or trade negotiations". *Atlantic Community Quarterly*, 8(4): 470-484, Winter 1970/71.

Attempts to show what might be possible in a concerted international effort to further reduce impediments to trade and recommends a course of action whereby negotiations might proceed.

1683. — — — — .

Trade wars or trade negotiations?: nontariff barriers and economic peacekeeping. Washington, D.C.: Atlantic Council of the United States, 1970.

Begins with a short history and classification of nontariff barriers and a discussion of their effects. The major focus of this study is an examination of suitable negotiation techniques for the reduction of such trade distortions.

1684. MALT, RICHARD.

"Some aspects of a value-added tax for Canada". In John R. Allan and Irving J. Goffman, eds., *Queen's University papers in taxation and public finance*, no. 3. Toronto: Canadian Tax Foundation, 1966. No. 3, pp. 47-88.

An exploration of the economic characteristics of the VAT and an analysis of experience with this tax to date, followed by an examination of questions related to its adoption in Canada.

1685. MANNING, HELEN T.

The British colonial government after the American Revolution, 1782-1820. Reprint. Hamden, Conn.: Archon, 1966.

Chapter 9, "The regulation of trade", discusses such issues as the interaction of customs and naval officers, customs fees, and smuggling.

1686. — — — — .

"The civil list of Lower Canada". *Canadian Historical Review*, 24(1): 24-47, Mar. 1943.

Mentions that the imperial customs officers collected both imperial and provincial duties and that the British government had reduced some of the old French duties to alleviate the burden on British manufacturers.

1687. MANSERGH, NICHOLAS, ed.

Documents and speeches on British Commonwealth affairs, 1931-1952. London: Oxford University Press, 1953. 2 v.

Volume I, Sec. 3, "Commonwealth economic policies 1932-9", discusses the Imperial Conferences of 1932 and 1937.

1688. — — — — —, ed.

Documents and speeches on Commonwealth affairs, 1952-1962. London: Oxford University Press, 1963.

Section II, Part A, "Reports of meetings of Commonwealth prime ministers and finance ministers, 1952-6", and Section II, Part D, "Official reports of meetings of Commonwealth prime ministers, 1957-62", are of particular interest.

1689. MARCEL — JOSEPH, FRÈRE.

Les Canadiens veulent conserver le régime seigneurial, dans *Revue d'histoire d'Amérique française*. Vol. 7, n° 1-4. 1953-1954. pp. 45-63; 224-240; 356-391; 490-505.

L'auteur essaie de rectifier l'hypothèse à savoir que, vers 1820, ce n'étaient pas les seigneurs qui demandaient l'abolition de la tenure seigneuriale, mais bien les censitaires. D'après lui ce sont des seigneurs plutôt que des censitaires, qui ont laissé les premières attaques contre le régime seigneurial, et que, sauf quelques exceptions c'était les Britanniques et non les Canadiens, qui en demandaient alors l'abolition. L'article renferme cinq chapitres dont un qui parle des lods et ventes de la censive de sa Majesté. L'expression lods et ventes désignait une taxe d'un douzième, due au seigneur sur toute vente en échange d'immeuble effectué par un censitaire. Cette question des lods et ventes avait une double fin: percevoir une somme rondelette du à la couronne et, par là, provoquer du mécontentement et pousser les censitaires à demander d'eux-mêmes l'abolition de ces impôts et de la tenure seigneuriale qui en était la cause.

1690. MARCEL, RAYMOND.

L'influence de la politique tarifaire du Canada, sur le développement de son industrie lainière, dans *Actualité économique*. Vol. 27, n° 3. 1951-1952. pp. 512-547.

Dans cet article l'auteur s'est limité à un secteur bien restreint de l'économie, essayant de retracer, depuis les débuts, l'évolution de l'industrie lainière en regard des variations des tarifs douaniers canadiens à la fois sur l'importation des matières premières intéressant l'industrie étudiée (laine brute, et produits semi-finis) et sur l'importation des produits finis susceptibles d'entrer en concurrence avec les produits canadiens.

1691.

Marché commun en Europe occidentale, dans *Affaires extérieures*. Vol. 9, n° 1. 1957. pp. 38-39.

Cet article fait mention de la possibilité pour le Royaume-Uni de se joindre au marché commun européen. La participation du Royaume-Uni à un tel accord de libre échange avec des pays européens entraînerait la suppression par étapes fixées à l'avance, des droits de douane frappant les produits de ces pays, et de la part de ces derniers une suppression correspondante de leurs droits frappant les produits du Royaume-Uni. D'autre part certains problèmes inquiètent le Canada à savoir si ce nouveau régime de préférence entraverait le commerce entre ce dernier et l'Europe ou si la poursuite de cet objectif d'unification de ce continent aurait pour effet d'augmenter les tarifs douaniers frappant les pays non-européens.

1692. MARSH, DONALD B.

World trade and investment: the economics of interdependence. New York: Harcourt Brace, 1951.

A university text, mostly on monetary theory. Of particular interest:

- Ch. 27 — The ITO and the struggle for multilateral trade: (1) tariffs and trade agreements.
- Ch. 28 — The ITO and the struggle for multilateral trade: (2) an analysis of the Charter.
- Ch. 29 — The ITO and the struggle for multilateral trade: (3) an analysis of the Charter (continued).

MARSH, HARRY.

"Should tariff barriers be abolished?"

Co-author. See citation under R. McCormick.

1693. MARSHALL, CHARLES.

"Les Canadiens et les Américains, dans Revue canadienne. Vol. 9, n° 1. 1872. pp. 23-32.

L'auteur essayait d'établir les avantages qu'offre chacune des alternatives à savoir si le Canada restera uni à l'Angleterre, ou s'annexera aux Etats-Unis, ou deviendra une puissance souveraine et indépendante.

L'article parle aussi du traité de réciprocité en 1864 et de l'hostilité entre le Canada et les Etats-Unis comme par exemple les ennuis occasionnés aux vaisseaux canadiens dans les ports américains.

MARSHALL, THOMAS M.

The colonization of North America, 1492-1783.

Co-author. See citation under H. Bolton.

1694. MARTIN, ETIENNE.

Histoire financière et économique de l'Angleterre. Paris, Librairie Félix Alcan, 1912. 2 vols.

Etude historique de l'Angleterre au point de vue économique et surtout financier du début du 17^e siècle au début du 20^e siècle. L'auteur expose chronologiquement des faits qui ont accompagné ou motivé la création des taxes et autres revenus public du Royaume-Uni. Nous recommandons particulièrement:

— Livre II: Chapitre III: le revenu.

p. 85: III: Taxes indirectes (au temps du règne de Pitt).

1695. MARTIN, JEAN-PIERRE.

Les finances de guerre du Canada. Paris, Armand Colin, 1951. VI, 209 p.

Monographie financière du Canada entre 1939 et 1946.

A lire: p. 57, sur les impôts indirects.

Chapitre 4: La fiscalité et les ressources d'impôt, p. 71-128, et plus spécialement, p. 71-77, sur les droits de douane et les taxes d'accise, p. 78, 81 et 89, sur les impôts indirects et la guerre.

p. 97-99, sur les nouveaux impôts indirects, suscités par la guerre.

1696. MARTIN, ROBERT M.

History of the colonies of the British Empires in North America, etc., etc From the official records of the Colonial Office. London: William H. Allen, 1843.

A preconferation statistical index of all British colonies. Includes a listing of the customs duties and revenues.

MARVAND, ANGEL.

La politique douanière de la France.

Co-auteur. Voir citation sous Charles Augier.

1697. MARVIN, DONALD M.

"The tariff relationship of the United States and Canada". *American Academy of Political and Social Science, Annals*, 141: 227-233, Jan. 1929.

An analysis of the effects of tariff policies on U.S.-Canadian trade and an attempt to determine the potential future volume of trade.

1698. MASERES, FRANCIS.

A collection of several commissions, and other public instruments, proceeding from his Majesty's royal authority, and other papers relating to the state of the Province of Quebec in North America, since the conquest of it by the British arms in 1760. New York: Johnson Reprint, 1966.

A collection of documents compiled by the Attorney General of Quebec in 1772. Number 33, "An account of the duties that were paid in the Province of Quebec during the French government thereof, on brandy, rum and wine, imported into the said Province, and on dry goods imported into, and exported out of the same", describes the changeover in policy from the French to the British Regime.

1699. MASLOVE, ALLAN M.

L'incidence des impôts au Canada. Conseil économique du Canada. Ottawa, Information Canada, 1973. 193 p.

Analyse des conséquences que les politiques relatives aux recettes et aux dépenses exercent sur la répartition des revenus dans les diverses régions et les différentes classes de revenu au Canada. A consulter principalement:

— Chapitre 3: Taxes d'accise (p. 43).

— Chapitre 4: Taxes d'accise (p. 56). Droits d'importation (p. 57).

1700. — — — — .

"The pattern of tax incidence in Canada". In A.J. Robinson and James Cutt, eds., *Public finance in Canada: selected readings*. 2d ed. Toronto: Methuen, 1973. Ch. 4, no. 27.

Reprinted from Maslove's *The pattern of taxation in Canada*. Analyses the burden of federal, provincial and municipal taxes.

1701. — — — — .

The pattern of taxation in Canada. Ottawa: Information Canada, 1973.

An analysis of the incidence of taxes in Canada (for all three levels of government)

by province, and within provinces, by income groups. Includes a discussion of federal general sales taxes, excise taxes and import duties.

1702. MASSON, FRANCIS, and J.B. WHITELEY.

Barriers to trade between Canada and the United States. Montreal: Canadian-American Committee of the Private Planning Association of Canada, 1960.

An assessment of the restrictiveness of the 1960 levels of protection. Outlines segments of free transborder trade, the structure of existing tariffs and quotas, so-called invisible barriers and various groups of commodities subject to tariffs, e.g. textiles, primary iron and steel and chemicals, etc.

1703. MASSON, FRANCIS, and H. EDWARD ENGLISH.

Invisible trade barriers between Canada and the United States. Montreal: Private Planning Association of Canada, 1963.

Customs administrative procedures such as valuation and classification and country of origin marking regulations are viewed as barriers to trade. The U.S. and Canadian systems are analysed. Of particular interest:

Ch. 1 — Arbitrary valuation.

Ch. 2 — Tariff classifications.

Ch. 4 — Unwarranted use of administrative authority.

1704. MASTERS, DONALD C.

"A further word on I.D. Andrews and the Reciprocity Treaty of 1854". *Canadian Historical Review*, 17(2): 159-167, June 1936.

Review. Hecht, Irene W. "Israel D. Andrews and the Reciprocity Treaty of 1854: a reappraisal". *Canadian Historical Review*, 44(4): 313-329, Dec. 1963.

An examination of Andrews' role in the reciprocity negotiations and afterwards, 1849-65.

1705. — — — — .

"A.T. Galt and Canadian fiscal autonomy". *Canadian Historical Review*, 15(3): 276-282, Sept. 1934.

Describes two of Galt's disputes with the Colonial Office: the first in 1859 over an increase in the Canadian tariff; and the second in 1860 over a proposal for a fiscal union of the Canadian provinces.

1706. — — — — .

Reciprocity, 1846-1911. (Historical Booklet no. 12). Ottawa: Canadian Historical Association, 1961.

The booklet is divided into sections as follows:

- Sec. 1 — Origins of the movement.
- Sec. 2 — Negotiations at Washington, 1847-1854.
- Sec. 3 — The terms of the Reciprocity Treaty, 1854.
- Sec. 4 — Operation of the Reciprocity Treaty.
- Sec. 5 — Abrogation of the Treaty, 1866.
- Sec. 6 — Aftermath of the Treaty.
- Sec. 7 — More treks to Washington.
- Sec. 8 — Commercial union and unrestricted reciprocity.
- Sec. 9 — Canada rejects reciprocity, 1911.

1707. — — — — .

The Reciprocity Treaty of 1854: its history, its relation to British colonial and foreign policy and to the development of Canadian fiscal autonomy. London: Longmans Green, 1937.

Describes the early movement for reciprocity, 1846 and onward, the policy of the British government on reciprocity, the negotiations at Washington, and the political and economic results. Then goes on to discuss the movements in the U.S. leading to abrogation of the Treaty, and the efforts of the British and colonial governments to renew it.

1708. MATTHEWS, GEORGE T.

The royal general farms in the eighteenth century. New York: Columbia University Press, 1958.

Table of contents reads as follows:

- Ch. 1 — The General Farms and the fiscal system.
- Ch. 2 — The formation and establishment of the General Farms.
- Ch. 3 — The fiscal components of the General Farms.
- Ch. 4 — The royal salt monopolies: gabelles.
- Ch. 5 — The royal tobacco monopoly and the customs duties: tabacs and traies.

- Ch. 6 — The excises and sales taxes, the town duties, and the registry taxes: aides, entrees and domaines.
- Ch. 7 — The bureaucracy of the General Farms.
- Ch. 8 — The organization and financial role of the Company of General Farmers.
- Ch. 9 — The end of the Company of General Farmers.

1709. MATTHEWS, ROY A.

"Canada and economic union". *International Journal*, 14(3): 190-201, Summer 1959.

A discussion of the likelihood and possible benefits to Canada of entering into some sort of free trade bloc.

1710. — — — — .

"Canadian-American reciprocity: a Canadian view". In John L. Hazard, ed., *Canadian-American reciprocity and regional development at mid-continent*. (Writings on Canadian-American Studies, vol. 3). East Lansing, Mich.: Michigan State University, Committee of Canadian-American Studies, 1968. pp. 14-35.

A discussion of the various factors likely to influence the Canadian position in future reciprocity negotiations with the U.S.

1711. — — — — .

Industrial viability in a free trade economy: a program of adjustment policies for Canada. Toronto: University of Toronto Press, 1971.

A discussion of transitional policies which could prevent economic dislocation in Canada, should free trade be adopted. Table of contents reads as follows:

- Ch. 1 — The case for transitional policies.
- Ch. 2 — Assisting transition and adaptation.
- Ch. 3 — Transitional assistance incorporated in the tariff cut.
- Ch. 4 — Adjustment policies for firms I: general principles.
- Ch. 5 — Adjustment policies for firms II: adaptation programs.
- Ch. 6 — Adjustment policies for firms III: hard-core problems.
- Ch. 7 — Abandonment compensation.

- Ch. 8 — Adjustment aid to workers I: employed labour.
- Ch. 9 — Adjustment aid to workers II: unemployed labour.
- Ch. 10 — Conclusion. The problem in perspective.

MCARTHUR, DUNCAN A.

Documents relating to the constitutional history of Canada, 1791-1818.

Co-editor. See citation under A. Doughty.

1712. MCCALLA, DOUGLAS.

"The commercial politics of the Toronto Board of Trade, 1850-1860". *Canadian Historical Review*, 50(1): 51-67, Mar. 1969.

A study of a nineteenth century pressure group. Discusses the lower tariffs recommended by the Board.

1713. MCCLELLAND, PETER D.

"On navigating the Navigation Acts with Peter D. McClelland: reply". *American Economic Review*, 60(5): 956-958, Dec. 1970.

Review. Loschky, David J. "Studies of the Navigation Acts: new economic non-history?". *Economic History Review*, s. 2, 26(4): 689-691, Nov. 1973.

A reply to the comments of J. Reid ("On navigating the Navigation Acts with Peter D. McClelland: comment". *American Economic Review*, 60(5): 949-955, Dec. 1970) on his "The cost to America of British imperial policy" (*American Economic Review, Papers and Proceedings*, 59(2): 370-381, May 1969).

1714. — — — — .

"The cost to America of British imperial policy". *American Economic Review, Papers and Proceedings*, 59(2): 370-381, May 1969.

Reviews. Hughes, Jonathan R., and Herman E. Krooss. "Discussion of 'The cost to America of British imperial policy' ". *American Economic Review, Papers and Proceedings*, 59(2): 382-385, May 1969.

Loschky, David J. "Studies of the Navigation Acts: new economic non-history?". *Economic History Review*, s.2, 26(4): 689-691, Nov. 1973.

Reid, Joseph D., Jr. "On navigating the Navigation Acts with Peter D. McClelland: comment". *American Economic Review*, 60(5): 949-955, Dec. 1970.

Walton, Gary M. "The new economic history and the burdens of the Navigation Acts". *Economic History Review*, s. 2, 24(4): 533-542, Nov. 1971.

An examination of the economic effects of British mercantile policy on North America. Also a critique of similar work by R. Thomas ("A quantitative approach to the study of the effects of imperial policy upon colonial welfare: some preliminary findings". *Journal of Economic History*, 25(4): 615-638, Dec. 1965) and L. Harper ("The effect of the Navigation Acts on the Thirteen Colonies". In Richard B. Morris, ed., *The era of the American Revolution*. New York: Harper & Row, 1965. pp. 3-39; and "Mercantilism and the American Revolution". *Canadian Historical Review*, 23(1): 1-15, Mar. 1942).

1715. — — — — .

"The new economic history and the burdens of the Navigation Acts: a comment". *Economic History Review*, s. 2, 26(4): 679-686, Nov. 1973.

Review. Walton, Gary M. "The burdens of the Navigation Acts: a reply". *Economic History Review*, s. 2, 26(4): 687-688, Nov. 1973.

A reply to the comments of G. Walton ("The new economic history and the burdens of the Navigation Acts". *Economic History Review*, s. 2, 24(4): 533-542, Nov. 1971) on his earlier article, "The cost to America of British imperial policy" (*American Economic Review, Papers and Proceedings*, 59(2): 370-381, May 1969).

1716. MCCORMICK, R.N., and HARRY MARSH.

"Should tariff barriers be abolished?", *Industrial Canada*, 50(11): 50-53, Mar. 1950.

The text of a discussion broadcast on the National Farm Radio Forum between the manager of the Tariff Department of the Canadian Manufacturers' Association and a wheat farmer.

1717. MCCORMICK, R.N.

"The Canadian federal sales tax". *Industrial Canada*, 49(9): 127-128, Jan. 1949.

Discusses the history and administration of Canadian federal sales taxes.

1718. — — — — .

"The recent changes in customs legislation". *Industrial Canada*, 31(8): 65-66, Dec. 1930.

A straightforward discussion of the amendments to the valuation section of the Customs Act and to the dumping duty section of the customs tariff.

1719. MCCURDY, CHARLES A.

"Empire free trade". *Contemporary Review*, 137: 13-18, Jan. 1930.

A nontheoretical argument for Empire free trade.

1720. MCDIARMID, ORVILLE J.

"Canadian tariff policy". *American Academy of Political and Social Science, Annals*, 253: 150-157, Sept. 1947.

The article is divided into sections as follows:

- Politics and tariff policy 1904.
- Policy after World War I.
- Policy in Depression.
- Commercial treaties — Empire and foreign.
- Trade agreements with U.S.
- Adjustments in World War II.
- Postwar outlook.

1721. — — — — .

Commercial policy in the Canadian economy. Cambridge, Mass.: Harvard University Press, 1946.

An historical and analytical account of Canadian foreign trade and tariff policy, 1763-1939. Although the major focus is the tariff, this book also considers such complementary strategies as subsidies, shipping regulations, and exchange and currency techniques. Special emphasis is placed on the impact of commercial policy on the development, stability and economic behaviour of the steel, farm machinery, textile and automobile industries. Table of contents reads as follows:

- Ch. 1 — Commercial policy and the Canadian economy.
- Ch. 2 — The struggle for a colonial commercial policy.
- Ch. 3 — The decline of mercantilism.
- Ch. 4 — Tariff autonomy and reciprocity.
- Ch. 5 — The Maritimes and Confederation.
- Ch. 6 — Revenue tariff.
- Ch. 7 — National Policy.
- Ch. 8 — Industrial growth and the National Policy.
- Ch. 9 — National Policy under Liberalism.

- Ch. 10 — Tariff and industrial expansion.
- Ch. 11 — War and post war tariffs.
- Ch. 12 — Commercial policy in depression and recovery.
- Ch. 13 — Tariff administration — a protective weapon.
- Chs. 14
& 15 — Protection and industrial maturity.
- Ch. 16 — Conclusion.

1722. MCDONALD, JOHN G.

Tax administration. (Butterworths Carter Report Studies, no. 5). Toronto: Butterworths, 1968.

A review and critique of the recommendations on federal tax formulation, administration and adjudication of the Royal Commission on Taxation.

1723. MCFADYEAN, SIR ANDREW.

"International repercussions of the Ottawa Agreements". *International Affairs*, 12(1): 37-59, Jan. 1933.

Discusses the effect of the Agreements on commercial relations with other countries.

1724.

McGoldrick's handbook of the Canadian customs and excise tariffs. Montreal: McMullin, 1893- Annual.

A melange of extracts from acts, regulations, and schedules, for the use of the professional customs broker and importer. Definitely not a guide book for the layman.

1725. MCGOUN, ARCHIBALD.

"Commercial union of Canada and the United States". *Canadian Monthly*, 5: 1-11, July 1880.

Weighs the financial advantages to Canada of commercial union with the U.S.

1726. — — — — .

"Fiscal fair play". *University Magazine*, 7: 546-559, Dec. 1908.

Argues that Canada should be conscious of its debt to the British Empire and give tariff preference to it, rather than enter into a free trade arrangement with the U.S.

1727. MCGREGOR, GWYNETH.

"Taxation in the ancient world". *Canadian Tax Journal*, 4(4): 271-277, July/Aug. 1956; 4(5): 332-340, Sept./Oct. 1956.

A description of all manner of taxes, including customs duties, levied in Egypt, Babylon, Assyria, Persia, Greece and Rome.

1728. MCKIM, ANSON C.

"How tariff administration hurts business". *Saturday Night*, 75(24): 21-23, Nov. 26 1960.

A discussion of how Canadian business could be hurt by foreign parent-domestic subsidiary relationships and evasion of anti-dumping laws, followed by recommendations.

1729. MCL., J.

"Our commercial relations with the United States". *Canadian Monthly*, 1(3): 214-218, Mar. 1872.

Endorses the U.S.-Canadian commercial federation movement.

1730. MCLAREN, W.W.

"The Canadian-American Trade Agreement". In Conference on Canadian-American Affairs, *Proceedings, Queen's University, Kingston, 1937*. Boston: Ginn, 1937. pp. 4-20.

Discusses the background, 1930-35, of the Agreement of Dec. 2, 1935, the provisions of the Agreement, and the results. A defense of free trade.

1731. MCLEAN, SIMON J.

The tariff history of Canada. (Toronto University Studies in Political Science, no. 4). Toronto: Warwick Bros. & Rutter, 1895.

A history of Canadian tariff policy, 1857-1895. Includes a consideration of political and economic factors, with a heavy emphasis on legislative changes. Table of contents reads as follows:

- Ch. 1 — Conditions prior to Confederation.
- Ch. 2 — The days of the 15 per cent tariff.
- Ch. 3 — The 17½ per cent tariff.
- Ch. 4 — The steps leading up to the National Policy.

Ch. 5 — The National Policy.

Ch. 6 — The beginnings of tariff reform.

MCLEOD, J.T.

Business and government in Canada: selected readings.

Co-author. See citation under K. Rea.

1732. MCQUILLAN, PETER, RON LARTER and PAUL DONALDSON.

Your federal sales tax check-up. Don Mills, Ont.: CCH, 1972.

An overview of federal sales taxes, highlighting the most important areas. To be used as a practical guide for businessmen.

1733. MELCHETT, LORD.

Imperial economic unity. London: George G. Harrap, 1930.

An analysis of world trade in 1930 with emphasis on the British Empire, and an attempt to convince the reader of the advantages of closer economic ties between the Dominions. Of particular interest:

Ch. 1 — The economic grouping of the world.

Ch. 2 — The history of customs union.

Ch. 3 — The problem of treaty barriers to Empire economic unity.

Ch. 4 — The Empire's development of imperial preference.

Ch. 5 — Great Britain's development of imperial preference.

Ch. 6 — Industrial Britain's relations to the overseas Empire.

Ch. 16 — The manufactures and overseas trade of the United Kingdom.

Ch. 17 — The overseas Empire as a market for manufactures.

1734. MELVIN, JAMES R., and BRUCE W. WILKINSON.

Effective protection in the Canadian economy. (Special Study for the Economic Council of Canada, no. 9). Ottawa: Queen's Printer, 1968.

Studies the effective rates of protection provided by the Canadian tariff structure for Canadian manufacturing. Section 2 reviews the concept of effective protection, compares nominal and effective protection, and presents the formal model used in this study. Section 3 discusses data limitations and Sec. 4 presents the major results. Section 5 examines some of the changes in effective tariffs resulting from the Kennedy Round negotiations. The major conclusions are presented in Sec. 6.

1735. MELVIN, JAMES R.

Le régime fiscal et le commerce canadien. Document du Conseil économique du Canada. Ottawa, Information Canada, 1976. 187 p.

Ce rapport traite des aspects théoriques de l'interaction des impôts et des échanges commerciaux dans l'optique de l'économie canadienne. A consulter particulièrement:

- n° 4: — Impôts indirects, personnels et fonciers.
- Impôts indirects (pp. 83-84).
- Impôts de consommation (p. 85).
- Impôts indirects en matière de consommation nationale uniquement (pp. 91-103).

1736. MELVIN, JAMES et WILKINSON, B.

Protection effective dans l'économie canadienne. Ottawa, Imprimeur de la Reine, 1969. VII, 87 p.

Cette étude porte sur la protection douanière effective que prévoit le tarif douanier actuel au Canada pour l'industrie manufacturière. A lire:

- Chapitre 2, sur le concept de la protection effective et la distinction entre tarif nominal et effectif.
- Chapitre 3, sur les limites des données statistiques, et sur les calculs effectués.
- Chapitre 4, sur les résultats des calculs.
- Chapitre 5, sur le Kennedy Round.
- Chapitre 6, sur l'interprétation des tarifs douaniers effectifs.

1737. — — — — .

"The effects of tariff preferences on Canadian imports: an empirical analysis". *Canadian Journal of Economics*, 5(1): 48-69, Feb. 1972.

A study of the degree to which tariff preferences have influenced Canadian import patterns. Provides some indication of how much the discontinuation of British preferences would be expected to reduce the exports of Great Britain, and some evidence on the effects of preferences on less developed countries.

1738.

Mémoire sur les anciennes colonies françaises dans l'Amérique du Nord, dans *Bulletin des recherches historiques*. Vol. 37, n° 3-4. 1932. pp. 175-192; 223-238.

La France ne levait aucune taxe sur les terres mais ses agents faisaient arbitrairement des réquisitions.

Les Anglais soucieux de ne pas faire murmures, le peuple a adopté ce principe que chaque navire paye à la douane suivant l'état de sa cargaison, chose qui produit des sommes considérables.

1739. MHUN, HENRY A.

Le Marché Commun de la Nouvelle Europe est-il une grave menace pour le Canada?, dans *Commerce*. Vol. 63, n° 2. pp. 16, 48, 53.

Conséquences du Marché Commun sur le Canada: moins d'investissements, influence sur nos échanges commerciaux, un bouleversement pour le Commonwealth (préférences impériales et son remplacement graduel par le tarif extérieur de la Communauté) de la participation de la Grande-Bretagne.

Les points d'interrogation pour le Canada: désarmement douanier, association à la Communauté, la libéralisation de nos échanges, etc.

1740. MICHELL, H.

"The rational basis of protection in Canada". *Industrial Canada*, 31(5): 53-57, Sept. 1930.

An argument for protection in Canada.

1741. MIGHELL, RONALD L.

"Effects of American-Canadian trade reciprocity on agriculture". *Journal of Farm Economics*, 24(4): 806-821, Nov. 1942.

Review. Allen, R.H., and David L. MacFarlane. "Discussion". *Journal of Farm Economics*, 24(4): 822-825, Nov. 1942.

A discussion of the probable effects of the removal of tariff duties, quotas and internal trade barriers between Canada and the U.S.

1742. MIKDASHI, ZUHAYR.

"Influencing the environment for primary commodities". *Journal of World Trade Law*, 8: 144-175, Mar./Apr. 1974.

Describes the trade barriers of particular concern to natural resource exporters and importers, and the attempts that individual countries have made to exploit market opportunities.

1743. MILES, CAROLINE M.

"After the Kennedy Round". *International Affairs*, 44(1): 14-25, Jan. 1968.

A brief history of GATT negotiations, 1947-67, and an analysis of the prospects for success in the future.

1744. MILLMAN, T.R.

The legal regulation of trade between Canada and the United States, 1783-1822. Unpublished M.A. thesis. University of Toronto, 1933.

Describes and analyses general trade policy through the interpretation of regulations, and compares the differences in administration. Some discussion of the regulations as applicable to major industries. Of particular interest:

- Ch. 1 — The background 1763-1783.
- Ch. 2 — From the Treaty of 1783 to Jay's Treaty 1794.
- Ch. 3 — From Jay's Treaty 1794 to the War of 1812.
- Ch. 4 — From the War of 1812 to the Canada Trade Act 1822.
- Ch. 5 — The Canada Trade Act.

1745. MILLS, MABEL H.

"The London Customs House during the Middle Ages". *Archaeologia*, 83: 307-325, 1933.

A brief history of the London Customs House during the fourteenth century.

1746. MINVILLE, ESDRAS.

Histoire économique du Canada. Montréal, Librairie Beauchemin, 1935. 126 p.

Résumé d'un cours donné à l'Ecole des Hautes Etudes Commerciales de Montréal.

- A lire:
 - p. 77-78, sur le partage des droits de douane entre les deux provinces du Canada.
 - p. 86-90, sur le commerce anglo-canadien et les préférences impériales.
 - p. 102-104, sur l'abolition du protectionnisme en Angleterre.

1747. MOLESWORTH, SIR GUIFORD L.

Our Empire under protection and free trade. London: Ward, Lock, 1902.

An argument for imperial commercial union, from the English point of view.

1748. MOND, ALFRED.

"The Canadian-American reciprocity agreement". *English Review*, 7: 731-744, Mar. 1911.

An examination of those factors in the history of U.S., Canadian and British trade likely to affect acceptance of the proposed reciprocity agreement of 1911, and a review of the proposed provisions of the agreement and their potential effect.

1749. MONET, JACQUES J.

"French Canada and the annexation crisis, 1848-1850". *Canadian Historical Review*, 47(3): 249-264, Sept. 1966.

Links the fall of imperial preference and the loss of commercial privileges with the rise of the annexation movement.

1750. MONTAGU, EDWIN S., and BRON HERBERT.

Canada and the Empire: an examination of trade preferences. London: P.S. King, 1904.

An argument against imperial unionist schemes calculated to result in preferential tariff arrangements.

1751. MOORE, A. et PERRY, J. HARVEY.

Le financement de la fédération canadienne, dans *Etudes fiscales canadiennes*. Vol. 43, n° 164. avril 1966.

Historique, 1867-1941 (des impôts directs et indirects), accords de location d'impôts 1941-1957, ententes relatives au partage d'impôt 1957-1962, ententes fiscales entre le gouvernement fédéral et les provinces . . . 1962-1967, résumé et perspectives.

1752. MOORE, W.H.

"The short horn of the dilemma: an analysis of Canadian trade policy". In *Conference on Canadian-American Affairs, Proceedings, Queen's University, Kingston, 1937*. Boston: Ginn, 1937. pp. 21-31.

A defense of protectionism.

1753. MORCHAIN, JANET.

Sharing a continent: an introduction to Canadian-American relations. Toronto: McGraw-Hill Ryerson, 1973.

A number of very short readings on a variety of issues in the history of Canadian-American relations. Chapter 6, "Economic history", is of particular interest.

1754. MORIN, CLAUDE.

Le pouvoir québécois . . . en négociation. Ottawa, Les Editions de Boréal Express, 1972. 207 p.

Extension. Racine, Gilles. *Le pouvoir de dépenser*, dans *Le Maclean*. Vol. 12, n° 8. août 1972. p. 4.

Le dossier III (partage fiscal) ainsi que le dossier IV (relations France-Québec) nous aideront à mieux comprendre l'article de Racine sur la constitution canadienne en matière de taxation fédérale et provinciale (taxe indirecte et directe).

1755. MORIN, JACQUES.

Les origines historiques du statut particulier, dans *Revue d'histoire d'Amérique française*. Vol. 20, n° 1. 1966-1967. pp. 3-17.

Voici ce que dit l'article au sujet des taxes indirectes:

— Avant 1845 l'auteur signale que la Grande-Bretagne passa au libre échange. Le gouvernement canadien, craignant les effets de la concurrence étrangère, revendiqua les pouvoirs nécessaires à l'érection d'un mur douanier. Ce fut l'adoption de la loi impériale. Les Navigation Acts ne tardèrent pas à être abrogés (1849) (p. 10-11).

1756. MORINI-COMBY, J.

Les relations économiques franco-canadiennes: données récentes et perspectives, dans *Actualité économique*. Vol. 40, n° 3. octobre-décembre 1964. pp. 483-504.

Analyse et commentaires des échanges commerciaux franco-canadiens, commentaire sur les douanes française qui ne posent pas d'entraves à l'entrée de certains produits canadiens, la vente des produits canadiens de base en Europe, la vente des produits français au Canada.

1757. MORISON, SAMUEL E., ed.

Sources and documents illustrating the American Revolution, 1764-1788 . . . Oxford: Oxford University Press, 1965.

A number of documents illustrate the feelings of colonists on the imposition of taxes by Great Britain prior to the Revolution.

1758. MORRELL, W.P.

British colonial policy in the age of Peel and Russell. Reprint. New York: Baines & Noble, 1966.

An overview of British colonial policy and administration during the governments of Sir Robert Peel and Lord John Russell, 1841-1852. Of particular interest:

- Ch. 8 — Colonial preference and free trade.
- Ch. 10 — The new imperial commercial policy.

— — — — —
Select documents on British colonial policy, 1830-1860.

Co-editor. See citation under K. Bell.

1759. MUHAMMAD, V.A. SEYID.

The legal framework of world trade. London: Stevens, 1958.

The primary emphasis is on GATT. Discusses its theory and practice in relation to international customary law and the general principles of law, and compares it with other treaties. Also examines the applications of these standards. Table of contents reads as follows:

- Ch. 1 — The General Agreement as a multilateral treaty.
- Ch. 2 — GATT in relation to other international organizations.
- Ch. 3 — The organs of GATT.
- Ch. 4 — Rules and procedure of tariff negotiations.
- Ch. 5 — Most favoured nation treatment in the General Agreement.
- Ch. 6 — Other standards of international economic law in GATT.
- Ch. 7 — Exceptions and escape clauses.
- Ch. 8 — State intervention.
- Ch. 9 — State trading.
- Ch. 10 — Customs unions, free trade areas and frontier traffic.
- Ch. 11 — Organization for trade co-operation and proposed amendments to General Agreement.
- Ch. 12 — An appraisal of GATT.

MUNRO, GORDON R.

Trade liberalization and a regional economy: studies of the impact of free trade on British Columbia.

Co-author. See citation under R. Shearer.

1760. MUNRO, W.B.

"The office of Intendant in New France". *American Historical Review*, 12(1): 15-38, Oct. 1906.

Pages 34-5 show that the Intendant was responsible for overseeing the work of the farmers of revenue. He also was required to send itemized accounts of revenue and expenditures to Paris annually, before deficits would be made up.

MURRAY, J. ALEX.

Explorations into trade liberalization: U.S./Canadian automotive aftermarket.

Co-author. See citation under H. Helmers.

1761. — — — — .

"Market structure and trade liberalization — a case study", by J. Alex Murray and Henrick O. Helmers. *Journal of World Trade Law*, 7(1): 117-125, Jan./Feb. 1973.

Discusses the potential for an extension of the U.S.-Canadian Automotive Agreement.

1762. MURRAY, TRACY.

"UNCTAD's generalized preferences: an appraisal". *Journal of World Trade Law*, 7(4): 461-472, July/Aug. 1973.

An analysis of the generalized system of preferences to developing countries brought about by the U.N. Conference of Trade and Development.

1763. MUSGRAVE, RICHARD A.

"An evaluation of the Report". *Canadian Tax Journal*, 15(4): 349-370, July/Aug. 1967.

An evaluation of the Carter Commission's recommendations, including those for sales taxes.

1764. — — — — .

"The Carter Commission Report". *Canadian Journal of Economics*, 1(Suppl. 1): 159-182, Feb. 1968.

An appraisal of the *Report*. The recommendations on sales taxes are given passing comment.

1765. NAPPI, CARMINE.

Examen critique de quelques hypothèses sous-jacentes à la nouvelle politique commerciale suggérée par le conseil économique du Canada, dans *L'actualité économique*. Vol. 52, n° 4, pp. 524-533.

Examen critique de quelques hypothèses de base concernant: la généralité du modèle théorique employée au sujet des gains du libre échange, des causes ayant contribué à l'édification relative, et enfin, l'importance des coûts reliés à l'adoption d'une politique de libre échange et à la non-proportionnalité des effets régionaux d'une telle politique.

1766. NEF, JOHN U.

"Richard Carmarden's 'A caveat for the Quene' (1570)". *Journal of Political Economy*, 41: 33-57, Feb./Dec. 1933.

An indictment of the customs officials of Elizabethan England. Includes an introduction and the text.

1767. NEISSER, ALBERT C.

The impact of the Canada-United States Automotive Agreement on Canada's motor vehicle industry: a study in economics of scale. Unpublished Ph.D. dissertation. New School for Social Research, 1966.

An analysis of the terms of the Agreement and an investigation of its potential effectiveness in promoting industry growth in Canada.

1768. NETTELS, CURTIS P.

"British mercantilism and the economic development of the Thirteen Colonies". *Journal of Economic History*, 12(2): 105-114, Spring 1952.

The effect of the Navigation Acts on the prosperity of the North American colonies, 1661-1763.

NEWTON, A.P.

The Cambridge history of the British Empire.

Co-author. See citation under J. Rose.

1769. — — — — .

“The establishment of the Great Farm of the English customs”. *Royal Historical Society, Transactions*, s. 4, 1: 129-156, 1918.

Discusses the administration of the collection of customs duties, 1564-1605.

1770. NICHOLSON, M. RUTH.

Relations of New Brunswick with the State of Maine and the United States, 1837-1849. Unpublished M.A. thesis. University of New Brunswick, 1952.

Chapter 4, “Railways and the reciprocity and annexation sentiment”, is of particular interest.

1771. NISH, CAMERON, ed.

The French Regime. (Canadian Historical Documents Series). Scarborough, Ont.: Prentice-Hall, 1965.

Divided into four parts, chronologically arranged, 1534-1760, each with a brief introduction. Within each part, materials are organized by themes and linked by a narrative. Of particular interest:

Part III, C — The economy of New France.

Part IV, B — The economic expansion of New France.

1772. NORRIE, KENNETH H.

The national policy and the prairie region: a reappraisal of the national policy tariffs and their effects on the developing wheat economy. Unpublished Ph.D. dissertation. Yale University, 1971.

Looks at the period between 1879 and 1946. Attempts to determine whether the tariffs begun in 1879 affected resource allocation within the Prairie agricultural sector, and then if so, to what extent this took the form of reduced agrarian incomes.

1773.

“Objections to the establishment of free ports”. *Industrial Canada*, 30(8): 74-75, Dec. 1929.

Argues against the establishment of free ports in Canada.

1774. OFFICER, LAWRENCE H., and LAWRENCE B. SMITH.

"Canadian-American reciprocity: a reply". *Journal of Economic History*, 30(2): 432-434, June 1970.

A reply to the comments of R. Ankli ("Canadian-American reciprocity: a comment". *Journal of Economic History*, 30(2): 427-431, June 1970) on their "The Canadian-American Reciprocity Treaty of 1855 to 1866" (*Journal of Economic History*, 28(4): 598-623, Dec. 1968.

— — — — , eds.

Canadian economic problems and policies. Toronto: McGraw-Hill, 1970.

The following essays, described under the authors' names, are of particular interest:

pp. 54-80 — Bossons, John. "The use of a normative model to analyse tax-reform proposals".

pp. 126-141 — Wonnacott, Ronald J. "Tariff policy".

1775. OFFICER, LAWRENCE H., and JULES R. HURTUBISE.

"Price effects of the Kennedy Round on Canadian trade". *Review of Economics and Statistics*, 51: 320-333, Aug. 1969.

Estimates the effect of Kennedy Round negotiations (1964-7) on Canada's imports and exports to the U.S. in 1973.

1776. OFFICER, LAWRENCE H., and LAWRENCE B. SMITH.

"The Canadian-American Reciprocity Treaty of 1855 to 1866". *Journal of Economic History*, 28(4): 598-623, Dec. 1968.

Review. Ankli, Robert E. "Canadian-American reciprocity: a comment". *Journal of Economic History*, 30(2): 427-431, June 1970.

Attacks traditional assumptions on the benefits to Canada of the Treaty of 1854-66.

1777. OLLIVIER, MAURICE, comp. and ed.

The Colonial and Imperial Conferences from 1887 to 1937. Ottawa: Queen's Printer, 1954. 3 v.

Summarizes the Proceedings, Appendices and Papers laid before these conferences. Volume I covers 1887-1907, Vol. II, 1909-21, and Vol. III, 1923-37. For the many scattered references to tariffs and related matters, consult the index.

1778. OSGOOD, HERBERT L.

The American colonies in the seventeenth century. Reprint. Gloucester, Mass.: Peter Smith, 1957. 3 v.

Of particular interest:

Vol. I — The chartered colonies.
Beginnings of self-government.

Ch. 12 — The finance system of the corporate colonies.
pp. 477-479 — Indirect taxes.
pp. 480-481 — Administration of the customs.

Vol. II — The chartered colonies.
Beginnings of self-government.

Ch. 14 — The finance system of the later proprietary provinces.
pp. 356-362 — Indirect taxes.
pp. 362-365 — Fees and their regulation.

Vol. III — Imperial control. Beginnings of the
system of royal provinces.

Ch. 7 — The Acts of Trade.

1779. OVERMAN, WILLIAM D.

“I.D. Andrews and reciprocity in 1854: an episode in dollar diplomacy”. *Canadian Historical Review*, 15(3): 248-263, Sept. 1934.

Review. Hecht, Irene W. “Israel D. Andrews and the Reciprocity Treaty of 1854: a reappraisal”. *Canadian Historical Review*, 44(4): 313-329, Dec. 1963.

Extension. LeDuc, T.H. “I.D. Andrews and the Reciprocity Treaty of 1854”. *Canadian Historical Review*, 15(4): 437-438, Dec. 1934.

Explains Andrews’ role as a special agent for the U.S. in reciprocity talks with the representatives of the various provinces, 1849-1864.

1780. PACKARD, LAURENCE B.

“International rivalry and free trade origins, 1660-78”. *Quarterly Journal of Economics*, 37(3): 412-435, May 1923.

A discussion of the origins of the free trade movement in Britain.

1781. PAGE, ROBERT J.

Imperialism and Canada, 1895-1903. (Canadian History through the Press Series). Toronto: Holt, Rinehart & Winston of Canada, 1972.

Selected newspaper articles illustrate major events, 1895-1903. Of particular interest:

- pp. 33-36 — Imperialism and Canadian-American relations.
- pp. 43-57 — Unity for trade: the imperial preferences.
- pp. 93-108 — The Colonial Conference of 1902 and its aftermath.

1782. PANZICA, NORMAN S.

“I check your car across the border”. *Canadian Business*, 28(5): 54-58, May 1955.

A Canadian customs officer describes how professional and amateur smugglers are spotted by border personnel.

1783. PARANAGUA, O.

Tariff policy. London: H. Mitford, 1935.

An examination of the history and present state of international economic policies and institutions. Table of contents reads as follows:

- Ch. 1 — Mercantilism.
- Ch. 2 — Free trade.
- Ch. 3 — History of British tariff policy 1822-1935.
- Ch. 4 — Protection.
- Ch. 5 — Customs duties.
- Ch. 6 — The customs tariff.
- Ch. 7 — Import and export prohibitions and restrictions.
- Ch. 8 — Special customs regulations regarding imports, exports and re-exports.
- Ch. 9 — Commercial agreements.
- Ch. 10 — Preferential treatment.
- Ch. 11 — Foreign trade statistics.
- Ch. 12 — Commercial information and foreign trade development.

1784. PARKER, KEITH A.

The staple industries and economic development, Canada, 1841-1867. Ann Arbor: University Microfilms, 1967.

An examination of major Canadian staple industries and their relationship with other sectors and to commercial policy. Of particular interest:

Ch. 5 — The staples and imperial preference.

Ch. 7 — The staples and reciprocity and the tariff.

1785. PARKIN, GEORGE R.

Imperial federation: the problem of national unity. London: Macmillan, 1892.

A proposal for an imperial federation. Of particular interest:

Ch. 5 — Canada.

Ch. 6 — French Canada.

Ch. 13 — Trade and fiscal policy.

1786. PATTON, H.S.

“Reciprocity with Canada: the Canadian viewpoint”. *Quarterly Journal of Economics*, 35(4): 574-595, Aug. 1921.

A history and background of the reciprocity movement and negotiations, and its status, 1866-1921.

1787. PENNANEN, GARY.

“American interest in commercial union with Canada, 1854-1898”. *Mid-America*, 47(1): 24-39, Jan. 1965.

The motives of various American interest groups who wanted commercial union with Canada.

1788. PERRIGO, HOWARD.

“The sales tax: past, present, and future”. *Industrial Canada*, 57(7): 56, 58, 60, Nov. 1956.

Briefly describes the history and administration of federal sales taxes up to 1956.

1789. PERRY, J. HARVEY.

Are taxes too high? (Tax Memo no. 6). Toronto: Canadian Tax Foundation, Apr. 1955.

A digest of the author's address to the Canadian Club.

1790. — — — — .

"Canada and GATT: the background of tariff negotiations this fall". *Canadian Tax Journal*, 2(5): 272-279, 1954.

A short discussion of the background and history of GATT.

1791. — — — — .

"Canada's taxation problems". *Business Quarterly*, 20(3): 151-159, Fall 1955.

The third section of this article, "What results flow from various forms of tax?", discusses the problem for policy makers in determining the consequences of a change from one form of tax to another (direct vs. indirect).

The last section, entitled "What's wrong with the federal sales tax?", focuses on problems related to the domestic valuation base for sales tax purposes, the conflict between the bases for imported and domestic goods, and the definitions used to determine which goods qualify for examinations.

— — — — .

Le financement de la fédération canadienne.

Co-auteur. Voir citation sous A. Moore.

1792. — — — — .

Taxation in Canada. Toronto: University of Toronto Press, 1951.

Describes the tax systems in 1951 of the three levels of government in Canada. Although somewhat outdated, serves as a good introduction to the various types of taxes. Of particular interest:

- Ch. 1 — Influences in the evolution of the Canadian tax structure.
- Ch. 6 — Dominion commodity taxes: the customs tariff, the general sales tax.
- Ch. 7 — Dominion commodity taxes: excise taxes, excise duties, and miscellaneous taxes.
- Ch. 17 — Enactment of the tax laws of the Dominion: the Budget Speech.
- Ch. 20 — Dominion tax administration: indirect taxes.

1793. — — — — .

Taxes, tariffs and subsidies: a history of Canadian fiscal development. Toronto: University of Toronto Press, 1955.

An extremely comprehensive examination of the evolution of Canadian finance. Although the primary focus is on the period between 1867 and 1954, there is considerable information on the French and British Regimes as well.

Includes a description of the history of taxation of all three levels of government and their interrelations. The chapters are divided in chronological order.

The following appendices are of particular interest:

App. A — Main events in taxation, 1650-1954. -(A chronology of Canadian taxation, listing all major innovations in the tax structure).

App. B — Budget speeches. — (Lists the dates and the Ministers of Finance).

App. C — Tables. — (A wealth of statistical information on every facet of taxation).

1794. PESTIEAU, CAROLINE, and JACQUES HENRY.

Non-tariff trade barriers as a problem in international development. Montreal: Private Planning Association of Canada, 1972.

Pestieau's section describes how developing countries try to foster manufacturing through exports in order to improve their economic status, and analyses the effects of the foregoing strategy.

The second part, prepared by Henry, deals with an examination of how advanced countries use nontariff barriers against low-priced imports of developing countries. Of particular interest:

Part I.

Ch. 4 — Non tariff barriers and international trade.

Ch. 5 — Non tariff barriers and the developing countries' trade.

Ch. 6 — The developing countries' export interests and the incidence of non tariff barriers.

Ch. 7 — Conclusion: conflicting interests and non tariff barrier prospects.

Part II.

Ch. 1 — Summary and conclusions.

Ch. 2 — Trade policy and the problem of low priced imports.

- Ch. 3 — Market disruption as a basis for trade limitation.
- Ch. 4 — Measures employed to cope with market disruption.
- Ch. 5 — The voluntary export restraint as a policy instrument.
- Ch. 6 — Administrative difficulties in a voluntary export restraint system.
- Ch. 7 — Alternatives to the present arrangements.
- Ch. 8 — Conclusion: a new approach in Canada.

1795. PETRIE, J.R.

"Sales tax issue". *Canadian Business*, 24(5): 46-47, 138, May 1951.

Explains the reason for the provincial desire for an "indirect, hidden" sales tax. Describes the disadvantages of the manufacturers' sales tax and suggests that federal and provincial taxes should be coordinated and integrated to keep down the cost of living.

1796. — — — — .

"Sales taxes in Canada: the hidden burden". *Saturday Night*, 69(5): 23, 29, Nov. 7, 1953.

Compares federal and provincial sales taxes, and describes their merits and disadvantages. Ends by suggesting better federal-provincial coordination and that all revenue should be collected by the provinces and shared with the federal government.

1797. PINCHIN, HUGH M.

Canadian tariff levels 1870-1959. Unpublished Ph.D. dissertation. Yale University, 1970.

Briefly describes the history of the Canadian tariff and then proceeds to challenge the traditional position that the tariff has been a net burden upon Canadian living standards. Table of contents reads as follows:

- Ch. 1 — The tariff in Canadian history.
- Ch. 2 — The problem of tariff measurement.
- Ch. 3 — Measurements on the Canadian tariff.
- Ch. 4 — Some applications of the measurements.
- Ch. 5 — Suggestions for further research.

1798. PINEAULT, VIANEY.

Notre problème fiscal, dans *L'action économique des jeunes*. Vol. 4, n° 8. avril 1938. pp. 5-12.

Constatation des lacunes de notre système fiscal ainsi que des suggestions en vue d'améliorer ce système au Canada.

Exemple d'une lacune: la mauvaise répartition des impôts directs et indirects entre le fédéral et les provinces.

1799.

Political and Economic Planning. *Atlantic tariffs and trade*. London: George Allen & Unwin, 1962.

A reference book. Offers a comprehensive picture of the tariff levels and patterns of industrial imports of a number of countries, including Canada.

1800. — — — — .

Trade policy towards low-income countries. London: PEP, 1967.

Studies the trade patterns between high and low income countries in order to determine which policies will improve economic conditions within poor nations. Many of the recommendations relate to a reduction tariffs through GATT.

1801. POINSARD, LÉON.

Libre échange et protection. La politique douanière de tous les pays. Paris, Firmin-Didot, 1893. XVI, 631 p.

Série d'études consacrée aux politiques tarifaires des principales nations du monde à la fin du 19^e siècle.

A lire: Chapitre préliminaire, p. 1-32, sur le débat général de l'époque entre protectionnistes et libre échangistes.

p. 79-155, sur l'évolution fiscale de l'Angleterre, et plus spécialement, p. 135-136, sur l'Angleterre face au Canada.

1802. PORRITT, EDWARD.

"British preference in Canada". *Quarterly Review*, 434; 168-190, Jan. 1913.

An examination of the history of British preference in Canada from 1911 to 1913.

1803. — — — — .

"Canada's national policy". *Political Science Quarterly*, 32(2): 177-208, June 1917.

A history and analysis of the development of the "national policy" which is defined as the Dominion's tariff, its subsidies to industry and its attempts to obtain reciprocity agreements with the U.S. and other non-British countries.

1804. — — — — .

"Canada's tariff mood towards the United States". *North American Review*, 182(593): 565-578, Apr. 1906.

Review. Griffin, Watson. "The Canadian manufacturers' tariff campaign". *North American Review*, 183(597): 195-206, Aug. 1906.

A chronology of the events preceding the tariff revision of 1906 and the findings of the three-man commission set up by the Laurier Government to ascertain Canadian feelings on this subject.

1805. — — — — .

Evolution of the Dominion of Canada: its government and its politics. Yonkers-on-the-Hudson: World Book, 1920.

Chapter 15, "The national policy of the Dominion", covers the Treaty of Washington of 1870, the British preferential tariffs of 1897 and 1907, and the political effects in Canada and the United States.

1806. — — — — .

Sixty years of protection in Canada. Toronto: Macmillan, 1908.

An analysis of Canadian trade policy, 1846-1907, condemning the performance of the Liberal Party.

1807. — — — — .

The fiscal and diplomatic freedom of the British overseas Dominions. Oxford: Clarendon, 1922.

A history of the fiscal relations between Great Britain and Canada, and the other colonies. Of particular interest:

Part I — The new British fiscal system.

Part II — The protectionist movement and protectionist legislation in the self-governing colonies, 1858-1914.

- Part III — Fiscal freedom and diplomacy, 1848-1907.
- Part IV — Responsible government and fiscal and diplomatic freedom.
- Part V — The era of indifference in Great Britain to colonies and Empire.
- Part VI — The second half of indifference 1859-1887.

1808. — — — .

The revolt in Canada against the new feudalism: tariff history from the revision of 1907 to the uprising of the West in 1910. London: Cassell, 1911.

An analysis of the period between 1907 and 1910 in order to show that the Liberal Party, in spite of its policy, betrayed its electors by furthering high tariff walls and lower British preferences.

1809. POUZIN, JOSEPH.

L'évolution économique de la Grande-Bretagne. Paris, Librairie du recueil Sirey, 1935. 333 p.

Etude sur l'évolution économique de la Grande-Bretagne de 1931 à 1935 au quadruple point de vue agricole, commercial, industriel et financier. A consulter particulièrement:

— Deuxième partie:

— Chapitre II: Le commerce extérieur et la balance des comptes.

p. 129: Le problème impérial et les accords d'Ottawa.

— Troisième partie:

— Chapitre I, n° II: Principaux facteurs de l'évolution industrielle.

B) Le protectionnisme, les accords d'Ottawa et la politique commerciale.

PRANG, M.E.

Confederation to 1949.

Co-editor. See citation under R. Brown.

1810. PREEG, ERNEST H.

Traders and diplomats: an analysis of the Kennedy Round of negotiations under the General Agreement on Tariffs and Trade. Washington: Brookings Institution, 1970.

An examination of the background and history of the negotiations, 1957-67, and an evaluation of the results for the present and future. Scattered references to Canada.

1811. PRESTON, R.A.

"Sir William Keith's justification of a stamp duty in the colonies, 1739-42". *Canadian Historical Review*, 29(2): 168-182, June 1948.

Attempts to trace the connection between the 1728 proposals of Keith and those of M'Culloh in 1761.

1812. PRICE, L.L.

"Canadian and American reciprocity and the future of the fiscal question". *Economic Review*, 21(2): 153-174, Apr. 1911.

Describes the events between 1902 and 1911 leading to the 1911 reciprocity negotiations, and analyses the proposed terms.

1813.

Private Planning Association of Canada. *The implications for Canada of a Canada-Commonwealth Caribbean free trade arrangement*. Montreal: Private Planning Association of Canada, 1969.

From the Canadian point of view, assesses the implications of a free trade arrangement between Canada and other Commonwealth countries in the Caribbean. Table of contents reads as follows:

- Ch. 1 — Introduction.
- Ch. 2 — Present patterns of trade.
- Ch. 3 — Trading prospects in the absence of a free trade arrangement.
- Ch. 4 — The implications of free trade for primary industry (with special reference to agriculture).
- Ch. 5 — The implications of free trade for manufacturing industry.
- Ch. 6 — The Puerto Rico — U.S. relationship: a possible "model"?
- Ch. 7 — Applying the Puerto Rican experience to the Commonwealth Caribbean.
- Ch. 8 — Conclusions.

1814.

Private Planning Association of Canada. Canadian-American Committee. *A possible plan for a Canada-U.S. free trade area: a staff report*. Montreal: Private Planning Association of Canada, 1965.

A sequel to *A Canada-U.S. free trade arrangement: survey of possible characteristics* by Sperry Lea.

Part I describes a plan with broad commodity coverage. Part II outlines the underlying considerations which serve as the basis for the plan.

1815. — — — — .

Towards a more realistic appraisal of the Automotive Agreement. Montreal: Private Planning Association of Canada, 1970.

A policy statement by the Committee on its views on the Agreement.

The Committee is in accord with the idea in principle, but it suggests methods of judging its operation, which may lead to constructive alterations.

1816.

Private Planning Association of Canada. Canadian Trade Committee. *A statement by the Committee on Canadian commercial policy.* Montreal: Private Planning Association of Canada, 1963.

Makes recommendations on Canada's stance regarding the reduction of tariff and nontariff trade barriers in forthcoming GATT negotiations.

1817.

Projet de nomenclature douanière. Société des Nations, Comité économique, Genève, 1937. 2 volumes. pp. 135-318.

Projet méthodique de nomenclature douanière tenant compte des observations des divers gouvernements (Canada): (1) Tenir compte des grandes divisions établies par la science et l'industrie, qu'il s'agisse de produits naturels minéraux, végétaux ou animaux, ou de produits industriels. (2) Classer les produits en allant du simple au composé, de la matière première au produit fini. (3) Réunir dans un même chapitre ou section les produits d'une même industrie. (4) Conserver une souplesse suffisante pour rendre, par contraction ou par extension, l'adaptation facile à l'économie intérieure de chaque pays.

1818. *Quatorzième session du GATT*, dans *Affaires extérieures*. Vol. 11, n° 7. juillet 1959. pp. 155-161.

Les travaux accomplis par le GATT, lors de la quatorzième session du GATT à Genève en mai 1959; d'intérêt pour le Canada:

- mesures européennes de convertibilité,
- restrictions allemandes à l'importation (point de vue du Canada),
- diverses questions commerciales (négociations de nouveaux tarifs pour le Canada.

1819.

Québec. Ministère de l'Industrie et du Commerce. *Les négociations du G.A.T.T.* Documentation analytique. n° 1. 1973. 35 p.

Série d'articles de presse portant principalement sur les négociations du G.A.T.T. Nous recommandons spécialement:

- p. 1: Vue d'ensemble des négociations du G.A.T.T.
- p. 2: Le Québec et les négociations du G.A.T.T.
- p. 3: Historique des négociations commerciales; exposé des principaux sujets discutés.
- p. 30: La position canadienne.

1820. QUINN, MAGELLA.

Les capitaux français et le Québec, 1855-1900, dans *Revue d'Histoire de l'Amérique française*. Vol. 24, n° 4. mars 1971. pp. 527-566.

Au début de son étude, l'auteur fait une revue de l'évolution du commerce international au 19^e siècle et des politiques tarifaires de la Grande-Bretagne, de la France et du Canada.

1821. RACINE, GILLES.

Le pouvoir de dépenser, dans *Le Maclean*. Vol. 12, n° 8. août 1972. p. 4.

Extension de Claude Morin. *Le pouvoir québécois . . . en négociation*. Ottawa, Les Editions du Boréal Express, 1972. 207 p.

1822. RAMSAY, GEORGE D.

"The 'smugglers trade': a neglected aspect of English commercial development". *Royal Historical Society, Transactions*, s. 5, 2: 131-157, 1952.

Attempts to estimate the type and quantities of goods smuggled, and the impact of smuggling on protectionist strategies and administration.

1823. RAMSAY, JAMES H.

"Customs revenue of Edward II: from the Lord Treasurer's remembrancer's enrolled customs accounts of the reign". *English Historical Review*, 26(101): 97-108, Jan. 1911.

An account of the types of duties collected, and a listing of the yearly returns from each port, 1275-1326.

1824. RANSOM, ROGER L.

“British policy and colonial growth: some implications of the burden from the Navigation Acts”. *Journal of Economic History*, 28(3): 427-435, Sept. 1968.

Reviews. Loschky, David J. “Studies of the Navigation Acts: new economic non-history?”. *Economic History Review*, s. 2, 26(4): 689-691, Nov. 1973.

Thomas, Robert P. “British imperial policy and the economic interpretation of the American Revolution”. *Journal of Economic History*, 28(3): 436-440, Sept. 1968.

A critique of “A quantitative approach to the study of the effects of imperial policy upon colonial welfare: some preliminary findings” (*Journal of Economic History*, 25(4): 615-638, Dec. 1965) by R. Thomas.

1825. RAPPARD, WILLIAM E.

Postwar efforts for freer trade. Geneva, Switzerland: Geneva Research Centre, 1938.

Describes the post-World War I efforts of the League of Nations to foster free trade, 1920-33, and analyses the reasons for its failure. Table of contents reads as follows:

- Ch. 1 — Introduction.
- Ch. 2 — The story of the conferences.
 - A — The drafting of the Covenant.
 - B — The International Financial Conference, Brussels, 1920.
 - C — The Genoa Conference, 1922.
 - D — The diplomatic conference on the simplification of customs formalities, 1923.
 - E — The World Economic Conference, 1927.
 - F — The abortive conferences after 1927.
 - G — The Monetary and Economic Conference of London, 1933.
- Ch. 3 — The analysis of the ideas.
 - A — The general assertion of the principle of economic nationalism.
 - B — The universal practice of protectionism explained.
- Ch. 4 — Conclusions.

1826. RASSOWN, G.S.

“The problem of imperial preference”. *South African Journal of Economics*, 14(3): 173-187, Sept. 1946.

An historical survey of imperial preference and its problems.

1827. RASTELLO, LILIANE.

L'enjeu du Tokyo-Round. Bruxelles, Agence Européenne d'Informations, 1975. 2 tomes.

Analyse des négociations parmi les membres du G.A.T.T. engagées au début de 1975 portant sur six thèmes bien déterminés: les droits de douane, les obstacles non tarifaires aux échanges, les produits tropicaux, l'agriculture, les clauses et mesures de sauvegarde, enfin l'action sur certains secteurs demandant éventuellement des traitements particuliers (chimie, textiles, pâtes à papier, fer et acier, métaux non-ferreux, cuivre et peaux, etc.). A consulter particulièrement:

— Partie I: Du Kennedy Round au Tokyo Round.

n° I: Le G.A.T.T. et l'évolution de sa doctrine.

n° II — 2): La première grande brèche dans le protectionnisme.

n° III — 4): L'accord de Tokyo et les principaux mandats de négociation.
(p. 84): Canada: champion de l'approche sectorielle.

— Partie III: Objectifs, contenu et organisation de la négociation.

n° I: Harmonisation et réduction des droits de douane.

n° II: Le problème des obstacles non tarifaires.

n° IV: La négociation sur l'agriculture.

3): Les obstacles aux échanges.

a) La négociation tarifaire.

b) Les mesures à l'importation.

c) Les restrictions aux exportations.

n° IV: La réforme du système international sur les sauvegardes.

2): Le mauvais fonctionnement du système de l'article 19 du G.A.T.T.

1828. RAYNAULD, ANDRÉ.

Institutions économiques canadiennes. Montréal, Beauchemin, 1964. 476 p.

Traité économique à but pédagogique.

A lire: Chapitre 13, Le régime fiscal, p. 335-353.

Chapitre 16, Politique fiscale et dette publique, p. 395-406.

Chapitre 17, Le commerce extérieur et la politique douanière.

1829. — — — — .

The Canadian economic system. Toronto: Macmillan, 1967.

To be used as a complement to an introductory text on economics. Of particular interest:

Ch. 11 — Taxation.

Ch. 14 — Fiscal policy and public debt.

Ch. 15 — Foreign trade and the tariff policy.

1830. RAYNAUD, BARTHÉLEMY.

La vie économique internationale. Paris, Société Anonyme du Recueil Sirey, 1926. 491 p.

Analyse des orientations actuelles de la vie économique internationale ainsi que son organisation et ses chances d'avenir. Nous recommandons particulièrement:

— Livre II: Chapitre III: n° II: La publication des tarifs douaniers au point de vue international (p. 204).

n° III: La simplification des formalités douanières au point de vue international (p. 205).

n° VI: Vers le libre échange international (p. 214).

REA, K.J., and J.T. MCLEOD.

Business and government in Canada: selected readings. Toronto: Methuen, 1969.

A series of readings by various authors. The following essays, described under the authors' names, are of particular interest:

Ch. 29 — Canadian Manufacturers' Association. "Tariff policy for Canada".

Ch. 30 — Wonnacott, Paul and Ronald. "U.S.-Canadian free trade".

1831. REES, J. F.

"Mercantilism in the colonies". In J. Holland Rose, A. P. Newton and E.A. Benians, *The Cambridge history of the British Empire*. Reprint. Cambridge: Cambridge University Press, 1960. 8 v. Vol. I, *The old Empire from the beginnings to 1783*, Ch. 20.

A general description of England's mercantile policies from the sixteenth century to 1783. Discusses customs duties as they applied to mercantilism in the colonies.

1832. REID, JOSEPH D., Jr.

"On navigating the Navigation Acts with Peter D. McClelland: comment". *American Economic Review*, 60(5): 949-955, Dec. 1970.

Reviews. Loschky, David J. "Studies of the Navigation Acts: new economic non-history?". *Economic History Review*, s. 2, 26(4): 689-691, Nov. 1973.

McClelland, Peter D. "On navigating the Navigation Acts with Peter D. McClelland: reply". *American Economic Review*, 60(5): 956-958, Dec. 1970.

A critique of "The cost to America of British imperial policy" (*American Economic Review, Papers and Proceedings*, 59(2): 370-381, May 1969) by P. McClelland.

REISMAN, S.S.

Canada-United States economic relations.

Co-author. See citation under I. Brecher.

REISMAN, S.S.

Les relations économiques canado-américaines.

Co-auteur. Voir citations sous Irving Brecher.

1833.

Relations commerciales du Canada avec les pays de l'Amérique du Sud, dans *Commerce extérieur*. Vol. 109, n° 1. 21 janvier 1961. pp. 37-39.

L'article explique les accords que le Canada a conclus avec tous les pays de l'Amérique du Sud portant sur l'échange du régime de la nation la plus favorisée pour ce qui est des droits douaniers et des règlements visant le commerce et les changes. Il revient à chacun des dix pays un traitement douanier égal à celui qui est accordé à tous les autres pays exportateurs.

1834.

Répercussions des accords d'Ottawa, dans *L'Actualité économique*. n°s 5-6. août-septembre 1933. pp. 251-253.

L'Association belge des négociants-exportateurs d'Anvers a publié une note à ce sujet en disant que les effets pratiques de la Conférence d'Ottawa ne se sont pas fait attendre. Il suffit pour s'en convaincre d'étudier les oscillations des relations commerciales entre la Belgique et le Canada, cas typique qui révèle le traitement immérité imposé à des rapports commerciaux qui se sont toujours soldés à l'avantage du Dominion britannique. Dans ce texte, il y a surtout des commentaires de la sorte de l'Association belge . . .

1835.

Résultats des négociations Kennedy, dans *Commerce extérieur*. Vol. 118, n° 7. juillet 1967. pp. 3-48.

Numéro spécial de la revue *Commerce extérieur* sur les négociations Kennedy. Les avantages de ces négociations pour les exportateurs canadiens, les principales réductions tarifaires de certains pays intéressant le Canada et les concessions (tarifaires consenties par le Canada).

1836. REUBER, GRANT L.

"Canada's economic policies toward the less-developed countries". *Canadian Journal of Economics*, 1(4): 669-698, Nov. 1968. Reprinted as a pamphlet with the same title. Toronto: Collier-Macmillan, 1972.

Review. Yadov, Gopal J. "Discriminatory aspects of Canada's imports of manufactured goods from less developed countries". *Canadian Journal of Economics*, 5(1): 70-83, Feb. 1972.

One section of this paper describes Canada's nominal and effective tariffs on manufactured goods from less developed countries.

1837. — — — — .

Canada's interest in the trade problems of the less developed countries. Montreal: Private Planning Association of Canada, 1964.

A discussion and analysis of the tools that developed countries, such as Canada, could use to help less developed countries increase and stabilize their export earnings from developed countries, including tariff reductions and reductions of quantitative trade restrictions.

1838. REUTER, PAUL.

Institutions internationales. Coll. Thémis. Paris, Presses universitaires de France, 1956. 436 p.

L'auteur analyse les institutions internationales en ayant dans l'idée que les institutions sont des organisations, des traditions et des règles fondamentales qui caractérisent une société douanée. A consulter: Les pages 291, 313, 324: Propos sur le G.A.T.T.

1839. RICHARDOT, HUBERT et SCHNEPPER, BERNARD.

Histoire des faits économiques. Dalloz, 1965. 458 p.

Etude sur l'évolution des faits économiques depuis l'empire Romain jusqu'aux temps modernes c'est-à-dire vers fin du XVIII^e siècle. Nous recommandons spécialement:

— p. 292: Le mercantilisme.

— Politique protectionniste de Colbert.

— p. 300: Evolution des impôts indirects.

— p. 311: Le Colbertisme.

— p. 322: Le mercantilisme anglais et les actes de navigation.

— p. 323: Le protectionnisme.

1840. RICHARDS, A.E.

"Canadian agriculture and the tariffs and trade negotiations at Torquay, 1950-51". *Economic Annalist*, 21(4): 77-85, Aug. 1951.

A description, by the Canadian delegate, of the results and potential impact of the conferences.

1841. — — — — .

"Some aspects of Canadian tariff and trade policy in relation to GATT". *Economic Annalist*, 23(4): 77-79, Aug. 1953.

Describes the results of GATT negotiations at Geneva in 1947, at Annecy in 1949, and at Torquay, 1950-51.

1842. RICHARDSON, J.H.

Economic disarmament: a study on international co-operation. London: George Allen & Unwin, 1931.

A discussion of the leading proposals for the removal of international trade barriers and the problems arising from their implementation. Written from a British point of view. Of particular interest:

Ch. 2 — Tariff barriers to international trade.

Ch. 3 — The British tariff situation.

Ch. 4 — Measures for securing greater liberty of international trade.

Ch. 5 — International organization of production and trade.

1843. RIDDELL, W.A., ed.

Documents on Canadian foreign policy, 1917-1939. Toronto: Oxford University Press, 1962.

The following numbered areas in Sec. 13, "Canadian economic policies", are of particular interest:

- 1 — Imperial trade.
- 2 — Trade with the United States.
- 3 — Trade with France.
- 4 — Trade with Japan.
- 5 — Wheat conferences and agreements.
- 6 — The World Economic Conference, 1927.
- 7 — Trade agreements.
- 8 — The economic work of the League of Nations.
- 9 — Canadian trade and tariff policies.

1844. RIDDELL, WILLIAM R.

"International trade relations and reciprocity between Canada and the United States". *Queen's Quarterly*, 19(4): 330-339, 1912.

Covers the period between 1783 and 1912.

1845. ROBERTSON, DAVID.

"Revival of the Atlantic idea". *Atlantic Community Quarterly*, 6(3): 368-382, Fall 1968.

Reviews various recent proposals for a free trade area.

1846. ROBERTSON, R.W.

Sir John A. builds a wall: the national policy. Don Mills, Ont.: Burns & MacEachern, 1970.

A very short history for high school students, describing the tariff policy of MacDonald. Includes a number of reproductions of political cartoons.

1847. ROBERTSON, RONALD.

"What do we want of our tax system?". *Canadian Tax Journal*, 10(4): 228-236, July/Aug. 1962.

A discussion of problems within the Canadian tax system, with recommendations. The sales tax is considered.

ROBINSON, A.J., and JAMES CUTT, eds.

Public finance in Canada: selected readings. 2d ed. Toronto: Methuen, 1973.

The following essays, described under the authors' names, in Ch. 4, "Taxation in Canada", are of particular interest:

- 27 — Maslove, A.M. "The pattern of tax incidence in Canada".
- 28 — Bucovetsky, Meyer, and Richard M. Bird. "Tax reform in Canada: a progress report".
- 35 — Tait, Alan A. "Calculating the value-added tax".
- 36 — Bossons, John. "The potential role of a value-added tax in Canada".
- 37 — Musgrave, Richard A. "Problems of the value-added tax".

ROBINSON, RONALD.

"The imperialism of free trade".

Co-author. See citation under J. Gallagher.

ROBY, YVES.

Histoire économique du Québec.

Co-auteur. Voir citation sous Jean Hamelin.

1848. RODWELL, H.R.

"Economic aspects of Empire tariff preference". *Economic Record*, 8(14): 1-18, May 1932.

A discussion of the trade potential of increased imperial preference.

1849. ROM, MICHAEL.

"The tariff quota and its treatment in GATT". *Journal of World Trade Law*, 5(2): 131-164, Mar./Apr. 1971.

A description of the forms, uses and purposes of tariff quotas, and their actual treatment under GATT.

1850. ROOT, J.W.

Colonial tariffs. Liverpool: n.p., 1906.

A review of the tariff policy of Britain, France, the Netherlands, Germany, Portugal and the U.S. and their possessions in 1906. Canada and Newfoundland are dealt with separately in Ch. 4, "The western hemisphere".

1851. — — — — .

The trade relations of the British Empire. Liverpool: n.p., 1904.

Argues against an imperial customs union and imperial preferences. Of particular interest:

Ch. 1 — The basis of customs union.

Ch. 2 — The working of the Canadian preferential tariff.

Ch. 10 — General conclusions.

1852. ROOT, WINFRED T.

"The Lords of Trade and Plantations, 1675-1696". *American Historical Review*, 23: 20-41, Oct. 1917/July 1918.

Discusses the relationship between the Board of Customs and the Lords of Trade and Plantations in the seventeenth century.

ROSE, J. HOLLAND, A.P. NEWTON and E.A. BENIANS.

The Cambridge history of the British Empire. Reprint. Cambridge: Cambridge University Press, 1960. 8 v.

Focuses on the relationship between Great Britain and her possessions, 1650-1930. The following essays, described under the authors' names, are of particular interest:

Vol. I — *The old Empire from the beginnings to 1783*.

Ch. 7 — Williamson, J.A. "The beginnings of an imperial policy, 1649-1660".

Ch. 9 — Andrews, Charles M. "The Acts of Trade".

Ch. 14 — ----, "The government of the Empire, 1660-1763".

Ch. 20 — Rees, J.F. "Mercantilism in the colonies".

Ch. 22 — Headlam, Cecil. "Imperial reconstruction 1763-1765 and II the constitutional struggle with the American colonies".

Vol. II — *The growth of the new Empire, 1783-1870.*

- Ch. 11 — Fay, C.R. "The movement towards free trade, 1820-1853".
Ch. 21 — Habakkuk, H.J. "Free trade and commercial expansion, 1853-1870".

Vol. III — *The Empire — Commonwealth, 1870-1919.*

- Ch. 6 — Benians, E.A. "Finance trade and communications, 1870-1895".
Ch. 12 — Graham, G.S. "Imperial finance, trade, and communications, 1895-1914".

Vol. VI — *Canada and Newfoundland.*

- Ch. 15 — Shortt, Adam. "The financial development of British North America, 1840-1867".
- Ch. 26 — Cudmore, S.A. "The economic development of Canada. II Commercial policy and the development of commerce".

1853. ROUMÉLIOTIS, PANAJOTIS.

Conjoncture et commerce international. Coll. Techniques économiques modernes. Paris, Gauthier-Villars, Editeur, 1972. 199 p.

Présentation des modèles d'exportation (des biens) pour sept principaux pays membres de l'OCDE (Etats-Unis, Royaume-Uni, Japon, Allemagne, France, Canada et Italie) et pour deux autres groupes de pays: le premier comprenant les autres pays membres de l'OCDE et le deuxième comprenant tous les autres pays (à l'exception des pays socialistes). A retenir principalement:

- Partie I: Chapitre I: Section V: A) Les barrières douanières (p. 63).
B) La taxe à l'exportation (p. 67).
C) La surtaxe à l'importation (p. 68).

1854. ROUSSIN, MARCEL.

Le Canada et le système interaméricain. Ottawa, Editions de l'Université d'Ottawa, 1959. 285 p.

Etude historique du système interaméricain ainsi que le rôle et le fonctionnement de l'Organisation des Etats américains. Enfin on donne des opinions canadiennes et on souligne la participation du Canada à certains courants du système interaméricain. **A consulter particulièrement:**

- Chapitre V: (p. 82):
 - Adoption du projet relatif à l'union douanière et à l'unité monétaire.

1855. ROY, PARIMAL.

“On the nature of mercantilist tariff”. *Indian Journal of Economics*, 24(92): 1-9, July 1943.

An anlysis of the part played by tariffs in mercantilist philosophy.

1856. ROYAL, JOSEPH.

Considérations sur les nouveaux changements constitutionnels de l'Amérique britannique du Nord, dans *Revue canadienne*. Vol. 2, n^{os} 2-3. 1865 .pp. 95-117 et pp. 155-169.

Dans la deuxième et troisième partie de son article, l'auteur nous explique les causes qui ont contribué à empêcher les colonies de suivre leurs pentes naturelles qui les amenaient vers le Confédération; c'est-à-dire le traité de réciprocité, les tarifs et l'absence d'association douanière.

1857. — — — — .

Le traité réciprocité, dans *Revue canadienne*. Vol. 1, n^o 2, février 1864. pp. 89-103.

Le but de cet article est d'être utile à ceux qui ne seraient pas en mesure de juger l'importance du Traité de Réciprocité de 1864, que lord Elgin signait à Washington avec les Etats-Unis, ainsi que de démontrer les avantages et désavantages de ce traité de libre échange.

1858. ROYER, JEAN.

L'enjeu de la conférence tarifaire du G.A.T.T. (1960-1961). G.A.T.T. Document: MGT (60) 33, Paris, 1960. 13 p.

L'auteur nous explique les différentes phases de cette conférence et souligne l'importance de cet enjeu de la négociation tarifaire qui est la recherche d'un modus vivendi commercial entre les pays industriels et les pays sous-développés.

1859. — — — — .

La réforme du cadre institutionnel du commerce international. G.A.T.T. Document Spec (63) 264. Bellagio, 1963. 19 p.

Constatant l'écart de plus en plus évident entre les besoins d'importations des pays en voie de développement et les recettes que peuvent leur apporter leurs exportations de biens et de services, l'auteur propose des réformes qu'il faudrait apporter au G.A.T.T. Ensuite il tente d'exquisser les formes de coopération qui pourrait s'instaurer entre le G.A.T.T. et les autres institutions spécialisées, d'une part, et le G.A.T.T. et un organisme politique coordonnateur; d'autre part.

1860. ROZ, FIRMIN.

Vue générale sur l'histoire du Canada, 1934-1954. Paris, Paul Hartman, 1934. 337 p.

L'auteur nous présente la taxation indirecte d'un point de vue historique.

— Ex.: p. 125, M. Roz nous explique que jusqu'en 1748, le commerce canadien ne fut soumis à aucun droit d'entrée ni de sortie sur les marchandises à l'exception de quelques produits.

— Il nous présente aussi certains faits sur la réciprocité commerciale entre les E.-U. et le Canada ainsi que sur le tarif préférentiel en faveur du Canada dans tout l'Empire britannique.

1861.

"Rules of origin for preferences". *Journal of World Trade Law*, 5(4): 466-475, July/Aug. 1971.

Describes the attempts by UNCTAD to harmonize the origin requirements of countries giving preferences to less developed countries.

1862. RUMILLY, ROBERT.

Histoire de la province de Québec. 41 volumes. Montréal, ed. Bernard Valiquette et éditions Chantecler, 1940.

L'auteur nous présente les points de vue des gouvernements au pouvoir et de l'opposition sur la protection douanière, le libre échange ainsi que certains résultats qu'ont apporté la protection douanière et le libre échange.

Voir index — Vol. 1 — 2 — 3 — 6 — 7 — 8 — 9 — 10 — 11 — 13 — 15 — 16 — 24 — 25 — 26 — 27 — 30 — 31 — 32 — 33 — 35.

1863. SAINT-GERMAIN, MAURICE.

Une économie à libérer. Montréal, Les Presses de l'Université de Montréal, 1973. 471 p.

L'auteur dans ce livre, analyse le Québec du point de vue de ses structures économiques. A consulter particulièrement:

— Chapitre IV: n° III

A) — Politique douanière canadienne.

— Dépendance du commerce extérieur à l'égard de la conjoncture et de la politique douanière américaine.

— Chapitre VI: n° II

B) — Disparition des tarifs préférentiels et "politique nationale".

1864.

Sales tax: Canada. 10th ed., rev. Toronto: Canadian Manufacturers' Association, Dec. 1961.

A manual for the layman. Table of contents reads as follows:

- Ch. 1 — History of sales tax.
- Ch. 2 — Introduction to sales tax.
- Ch. 3 — Tax exemptions.
- Ch. 4 — Tax computation — unlicensed wholesale branch method.
- Ch. 5 — Tax computation — miscellaneous.
- Ch. 6 — Excise manufacturing licences.
- Ch. 7 — Appeals.
- Ch. 8 — Licences and certificates.
- Ch. 9 — Ministers powers.
- Ch. 10 — Offences and penalties.
- Ch. 11 — Refund, deduction, drawback, remission.
- Ch. 12 — Returns and payment of tax, books and records.
- Ch. 13 — Export duty on electricity.
- Ch. 14 — Department of National Revenue — organization.
- Ch. 15 — The Excise Tax Act.
- Ch. 16 — The Old Age Security Act.
- Ch. 17 — General excise and sales tax regulations.

1865.

Sales tax guide-Canada: the law, departmental memoranda, rulings, bulletins and circulars organized and explained, 1974-1975. 25th ed. Don Mills, Ont.: CCH, 1974. Annual.

For the layman, contains information on sales and excise taxes. Based upon the Excise Tax Act, the General Excise and Sales Tax Regulations, the Excise Act, departmental memoranda, circulars, bulletins, rulings and court decisions.

1866.

“Sales tax system under fire”. *Financial Post*, 49(44): 15, Oct. 19, 1955.

Describes a Department of Finance committee charged with hearing opinions on improving sales tax administration. Summarizes some of the briefs submitted to the committee.

1867. SALMASLIAN, ARMENAG.

La clause de la nation la plus favorisée. Paris, Emile Larose, 1921. 139 p.

Etude théorique et surtout historique de la clause de la nation la plus favorisée. L'auteur suit l'évolution de cette clause depuis le Moyen Age jusqu'à la Grande Guerre.

A lire: L'introduction, une définition de la clause, p. 7-14.

— Chapitre 2, L'apparition de la clause de réciprocité, p. 32-47.

— Chapitre 3, L'extension de la clause américaine, p. 48-61.

— Chapitre 4, Le triomphe du libre échange, p. 62.

— Chapitre 5, La résurrection du protectionnisme, p. 79.

— Chapitre 7, Particularités de la clause, p. 104.

1868. SALONE, EMILE.

La Colonisation de la Nouvelle-France. Etude sur les origines de la nation canadienne-française. Paris, E. Guilmoto, 1906. 505 p.

La liberté du commerce ainsi que la taxe sur l'importation et le tarif imposé aux marchands durant la colonisation (vers 1660-1670).

— Chapitre 12: "Le développement économique", pp. 206-213.

1869. SAMUEL, HERBERT.

"Empire free trade?". *Contemporary Review*, 137: 137-148, Feb. 1930.

An examination of the potential merits and disadvantages of an Empire free trade union.

1870. SARNO, A.J.

Le Canada adhère au nouvel accord international sur les textiles multi-fibres, dans *Commerce Canada*. Vol. 125, n° 6. juin 1974. pp. 9-11.

L'auteur traite de l'adhésion du Canada au nouvel accord sur le commerce international des textiles, analyse le rapport d'étude sur les textiles (rédigé par le GATT) et mentionne l'importance du secteur textile pour l'économie canadienne. Il analyse également les mesures découlant de la politique sur le commerce des textiles et nous fait part des conséquences pour le Canada.

1871. SAUNDERS, S.A.

“Maritime Provinces and the national policy (Comments upon economic regionalism in Canada)”. *Dalhousie Review*, 16(1): 87-97, Apr. 1936.

An analysis of the effects of national policies, including the tariff, on the economic development of the Maritimes.

1872. — — — — .

“The Maritime Provinces and the Reciprocity Treaty”. *Dalhousie Review*, 14(3): 355-371, Oct. 1934.

Challenges the belief that it was the abrogation of the Reciprocity Treaty that dealt the Maritime Provinces a fatal economic blow.

1873. — — — — .

“The Reciprocity Treaty of 1854: a regional study”. *Canadian Journal of Economics and Political Science*, 2(1): 41-53, Feb. 1936.

An analysis of the benefits to the Maritimes of the Reciprocity Treaty.

1874. SAUVIGNON, EDOUARD.

La clause de la nation la plus favorisée. Paris, Presses Universitaires de France, 1972. 372 p.

Dans cette étude l’auteur approfondit le concept de clause de la nation la plus favorisée et en retrace l’évolution historique. A consulter spécialement:

1. Introduction
2. Deuxième partie: La clause de la nation la plus favorisée et les régimes économiques.
3. Troisième partie: La clause de la nation la plus favorisée et les systèmes préférentiels.

1875. SAVOIE, RÉNALD.

Inutile de chercher noise aux douaniers, dans Magazine Maclean (Le). Vol. 10. novembre 1970. p. 44.

Les grandes lignes à observer pour ne pas trop souffrir de règlements stupides ou du zèle de certains douaniers qui veulent jouer les Sherlock Holmes: exemption douanière, etc. . .

1876. SCACE, A.R.

“New anti-dumping legislation: some problems of interpretation”. *Canadian Tax Journal*, 17(1): 51-57, Jan./Feb. 1969.

The author reviews some potential problems in the interpretation of the language of the new international code (1968) on anti-dumping duties.

1877. SCHLOGEL, MAURICE.

Les relations économiques et financières internationales. Paris, Masson et C^{ie}, Editeurs, 1974. 830 p.

L’auteur par ce livre essaie d’appréhender dans sa réalité profonde l’interdépendance étroite qui unit les communautés nationales, en même temps que de mesurer la portée pour notre civilisation de l’intensification des mouvements de capitaux que font naître les échanges de marchandises et de services des besoins d’équipement ou tout simplement le souci de sécurité, au sein d’un monde soumis à des transformations toujours plus rapides. A consulter:

— Quatrième partie: Chapitre III: n° 1 B: La libéralisation des échanges dans un cadre mondial.

1. La création du G.A.T.T.

2. La Kennedy Round.

SCHNEPPER, BERNARD.

Histoire des faits économiques.

Co-auteur. Voir citation sous Hubert Richardot.

1878. SCHNERB, ROBERT.

Libre échange et protectionnisme. Coll. Que sais-je? Paris, Presses Universitaires de France, 1963. 126 p.

Ce volume nous renseigne sur l’évolution historique des courants libre échangistes et protectionnistes allant du Moyen Age jusqu’à l’époque contemporaine. Nous recommandons spécialement la lecture des chapitres:

— deuxième: La “guerre d’argent” et la mentalité mercantiliste (XVI^e-XVII^es).

— quatrième: L’adoption du libre échange par la Grande-Bretagne (1815-1850).

— sixième: L’irréductible protectionnisme américain.

— septième: L’époque contemporaine: du néo-mercantilisme aux unions douanières.

1879. SCHUYLER, ROBERT L.

“British imperial preference and Sir Robert Peel”. *Political Science Quarterly*, 32(3): 429-449, Sept. 1917.

Examines the old preferential system of Peel’s day and inquires into the circumstances of its decline.

1880. — — — — .

“The abolition of British imperial preference, 1846-1860”. *Political Science Quarterly*, 33(1): 77-92, Mar. 1918.

Traces the final decline of preference within the British Empire, 1846-53.

SCOTT, ANTHONY.

Canadian economic policy.

Co-author. See citation under T. Brewis.

1881. SCOTT, KARL E.

Plus de bureaux de vente, moins de bureaux de douanes!, dans *Commerce*. Vol. 64, n° 7. juillet 1962. pp. 37-42.

Raisons qui font croire que le Canada devrait prendre des mesures pour faciliter les échanges avec les pays de l’Ouest.

Bureaux de douane qui devrait être des bureaux de vente afin d’essayer de trouver des clients à l’étranger.

Evolution du commerce et des douanes au Canada.

Rôle du tarif douanier.

Protectionnisme ou libre échange pour le Canada.

1882. SÉE, HENRI.

L’évolution commerciale et industrielle de la France. Coll. Bibliothèque internationale d’économie politique. Paris, Librairie Marcel Giard, 1925. 396 p.

Analyse de l’évolution commerciale et industrielle de la France sous l’ancien régime, c’est-à-dire débutant au XVII^e siècle et se terminant au XVIII^e siècle. A retenir principalement:

— Première partie:

— Chapitre VI: Le commerce extérieur.

p. 106: Le système protecteur. Les tarifs de 1664 et de 1667.

Le système protecteur selon Colbert: “Tout le commerce consiste à décharger les

entrées de marchandises qui servent aux manufactures du dedans du royaume, charger celles qui entrent manufacturées, soulager les droits de sortie des marchandises manufacturées au dedans du royaume”.

1883.

Seizième session du GATT, dans *Affaires extérieures*. Vol. XII, n° 8. août 1960. Travaux effectués lors de la seizième session du GATT (mai-juin 1960).

- Les ententes économiques régionales.
- L’Association européenne de libre échange.
- La Communauté économique européenne.
- La zone de libre échange d’Amérique latine.
- La suppression des restrictions à l’importation.
- Eviter la dislocation des marchés.
- Le programme d’expansion du commerce mondial.
- La Conférence tarifaire de 1960-61.
- Le protectionnisme agricole.
- Les problèmes commerciaux des pays peu développés.
- La création du Conseil du GATT.

1884. SENÉCAL, PAULE.

Répartition de nos impôts d’après la constitution, dans *L’Actualité économique*. n° 3. juin-juillet 1928. pp. 61-74.

Différences qui existent entre les deux catégories d’impôts dont il est question dans l’A.A.N.B.: les impôts directs et les impôts indirects, ainsi que certaines définitions de différents auteurs. Historique de nos impôts depuis 1868 et leur répartition actuelle. Ex.: Le fédéral: droits de douane et d’accise, droit additionnel ad valorem. Désavantages des impôts directs par rapport aux avantages des impôts indirects.

1885.

Session du GATT à Tokyo, dans *Affaires extérieures*. Vol. II, n° 12. décembre 1959. pp. 418-424.

Session du GATT à Tokyo en novembre 1959.

Les avantages et les problèmes présents et à venir du GATT (ex.: discrimination, etc.)

A noter: “Atmosphère favorable”, où le Canada appuie le programme d’expansion du commerce international et les négociations tarifaires.

1886. SHARP, MITCHELL.

Relations canada-américaines: choix pour l'avenir, dans *Perspectives internationales*. Numéro spécial, automne 1972. pp. 3-27.

Brochure nous renseignant sur les diverses options possibles que le Canada envisage vis-à-vis les États-Unis. A consulter:

- (pp. 18-19): Discussion sur l'entrée du Canada dans une zone de libre échange ou sa participation à une union douanière avec les États-Unis.

1887. SHEARER, RONALD A.

Critique de la position du conseil économique du Canada sur le libre échange unilatéral, dans *Actualité économique*. Vol. 57, n° 4. pp. 490-497. Traduit par Alfred Cossette.

L'analyse du Conseil économique présente-t-elle des erreurs théoriques fondamentales ou un défi théorique majeur quant aux effets d'une suppression unilatérale des barrières canadiennes au commerce international? Dans quelle mesure les résultats des études du Conseil modifient-ils les résultats d'études quantitatives précédentes ayant porté sur les effets du libre échange pour le Canada?

1888. — — — — .

Trade liberalization and regional economy: studies of the impact of free trade on British Columbia, by Ronald A. Shearer, John H. Young and Gordon R. Munro. Toronto: University of Toronto Press, 1971.

Five different essays, concerned with the potential economic impact of free trade on British Columbia. Table of contents reads as follows:

- Ch. 1 — Shearer, Ronald A. "The economy of British Columbia".
- Ch. 2 — ——. "The regional impact of free trade: some basic principles".
- Ch. 3 — Young, John A. "The traditional export industries".
- Ch. 4 — Munro, Gordon R. "The import-competing sector".
- Ch. 5 — Shearer, Ronald A. "An estimate of the gains from North Atlantic free trade".

1889. SHIBATA, HIROFUMI.

Fiscal harmonization under freer trade: principles and their applications to a Canada-U.S. free trade area. Toronto: University of Toronto Press, 1969.

Part I, "A theory of fiscal harmonization in free trade areas", explores the economic and political aims of free trade areas (as opposed to customs unions and

economic unions), and then discusses various appropriate fiscal harmonization schemes.

The second part, "Harmonization of taxes between Canada and the United States", deals with the specific case of a Canada-U.S. free trade area. After describing the existing tax systems, it discusses necessary adjustment measures.

1890. SHIELDS, ROBERT A.

"Imperial policy and the Ripon Circular of 1895". *Canadian Historical Review*, 47(2): 119-135, June 1966.

Describes the 1894-5 controversy over whether or not colonies could negotiate preferential agreements between themselves, and whether or not they would be bound by Great Britain's commercial treaties with other countries.

1891. — — — — .

"Imperial reaction to the Fielding tariff of 1897". *Canadian Journal of Economics and Political Science*, 31(4): 524-537, Nov. 1965.

A description of the background, events and effects of the Canadian tariff of 1897.

1892. — — — — .

The quest for Empire unity: the Imperial Federationists and their cause, 1869-1893. Unpublished Ph.D. dissertation. University of Pennsylvania, 1961.

An analysis of the factors contributing to the rise of this movement, and the causes of its ultimate failure.

1893. SHIPPEE, LESTER B.

Canadian-American relations, 1849-1874. Reprint. New York: Russell & Russell, 1970.

A history of diplomatic relations between Canada and the U.S., from the American point of view. Considerable information on the reciprocity negotiations during this period.

1894. SHORE, HENRY N.

Smuggling days and smuggling ways: the story of a lost art. Containing some chapters from the unwritten history of Cornwall and other countries, together with an account of the rise and development of the Coastguard. London: Cassell, 1892.

A history of smuggling, customs officers, and the Coastguard in England, 1737-1838.

1895. SHORTT, ADAM.

Canada and its provinces: a history of the Canadian people and their institutions by one hundred associates, ed. by Adam Shortt and Arthur G. Doughty. Toronto: Publishers Association of Canada, 1913. 22 v. and Index.

A mammoth history of Canada. Unfortunately, no one volume or chapter is devoted specifically to public finance. For numerous scattered references to tariffs, etc., consult the index.

1896. — — — — .

Documents relating to currency exchange and finance in Nova Scotia, with prefatory documents, 1675-1758, comp. by Adam Shortt, V.K. Johnston and Gustave Lanctôt. Ottawa: King's Printer, 1933.

Numerous scattered references to taxation. For location, consult the index.

1897. — — — — .

Documents relating to the constitutional history of Canada, 1759-1791, ed. by Adam Shortt and Arthur G. Doughty. (For the Public Archives). Ottawa: King's Printer, 1907.

Numerous documents relating to taxation. For location, consult the index.

1898. — — — — .

"Origin and results of Canada's preferential tariff". *American Academy of Political and Social Science, Annals*, 112: 221-231, Mar. 1924.

A history of the period between 1878 and 1924.

1899. — — — — .

"The anti-dumping feature of the Canadian tariff". *Quarterly Journal of Economics*, 20(2): 250-258, Feb. 1906.

A discussion of the political motives behind the Canadian tariff of 1906, and of its mechanics and impact.

1900. — — — — .

"The financial development of British North America, 1840-1867". In J. Holland Rose, A.P. Newton and E.A. Benians, *The Cambridge history of the British Empire*. Reprint. Cambridge: Cambridge University Press, 1960. 8 v. Vol. VI, *Canada and Newfoundland*, Ch. 15.

Describes reactions to the British free trade movement and the Reciprocity Treaty of 1854.

1901. SIEGFRIED, ANDRÉ.

La crise britannique au XX^e siècle. Coll. Armand Colin, Paris, Librairie Armand Colin, 1931. 216 p.

L'auteur analyse les conditions d'existence et de persistance de la puissance économique de l'Angleterre après la revision des valeurs mondiales à laquelle la guerre a donné lieu. Nous recommandons particulièrement:

— Deuxième partie:

— Chapitre III: La préférence impériale.

n° II: Ce que l'Angleterre peut attendre de ses dominions: p. 159: Canada.

n° III: Ce que l'Angleterre ne peut pas attendre de ses dominions: p. 161 et 165: mention spéciale pour le Canada.

1902. SIFTON, CLIFFORD.

"Reciprocity". *American Academy of Political and Social Science, Annals*, 45: 20-29, Jan. 1913.

A history of the reciprocity negotiations, 1855-1911, with reasons for its defeat in the 1911 election, and prospects for the future.

1903. SINGER, JACQUES.

Trade liberalization and the Canadian steel industry. Toronto: University of Toronto Press, 1969.

Chapter 3, "The impact of public commercial policy on international steel trade: trends and prospects", evaluates the tariffs on steel, anti-dumping agreements, and the prospects for and potential impact of freer international trade among Atlantic nations.

1904. SKELTON, OSCAR D.

"Canada and the most-favoured-nation treaties". *Queen's Quarterly*, 19(3): 231-252, 1912.

Attempts to discover Canada's optimum most-favoured-nation trading arrangement and the optimum degree of fiscal autonomy for members of the British Empire.

1905. — — — — .

"Canada's rejection of reciprocity". *Journal of Political Economy*, 19(9): 726-731, Nov. 1911.

A short analysis of Canada's reasons for rejecting reciprocity.

1906. — — — — .

"Reciprocity: the Canadian attitude". *Journal of Political Economy*, 19(2): 77-97, Feb. 1911.

An analysis of Canadian attitudes towards reciprocity with the U.S., and a prediction of the likely results.

1907. — — — — .

"The Canadian Reciprocity Agreement". *Economic Journal*, 21(82): 274-285, June 1911.

A history of the Canada-U.S. reciprocity negotiations, 1854-1891, and an analysis of the situation in 1911.

1908. SMITH, ARTHUR J.

"Canada's policy problem". In H. Edward English, ed., *Canada and the new international economy: three essays*. Toronto: University of Toronto Press, 1961. pp. 45-68.

Addresses the problem of whether Canada should move toward more protection or some type of free trade arrangement.

1909. SMITH, GOLDWIN.

"The Canadian tariff". *Contemporary Review*, 40: 378-398, Sept. 1881.

Review. Hincks, F. "Canada and Mr. Goldwin Smith". *Contemporary Review*, 40: 825-840, Nov. 1881.

A response to British criticism of the new Canadian tariff.

SMITH, LAWRENCE B.

"Canadian-American reciprocity: a reply".

Co-author. See citation under L. Officer.

— — — — .

Canadian economic problems and policies.

Co-editor. See citation under L. Officer.

— — — — —
 “The Canadian-American Reciprocity Treaty of 1855 to 1866”.

Co-author. See citation under L. Officer.

1910. SMITH, W.R.

“British imperial federation”. *Political Science Quarterly*, 36(2): 274-297, June 1921.

Traces the history of the movement and looks at the different theories. Analyses the difficulties of application, in particular, the problem of the control of fiscal policy, and the difficulty of harmonizing the free trade policies of England with the protectionist stance of the Dominions.

1911. SNYDER, RICHARD C.

The most-favored-nation clause: an analysis with particular reference to recent treaty practice and tariffs. New York: King's Crown, 1948.

A study focusing on the scope and intent of the MFN clause as expressed in treaty provisions, and on its actual limitations within the real world setting, 1919-39. The author attempts to synthesize major secondary materials, to provide a new methodology for the definition and classification of forms of the clause, and to take new developments into consideration. Table of contents reads as follows:

- Ch. 1 — Introduction.
- Ch. 2 — Nature of the most-favored-nation clause.
- Ch. 3 — Appearance of the most-favored-nation clause in treaties.
- Ch. 4 — The scope, interpretation, and meaning of the most-favored-nation clause.
- Chs. 5 & 6 — A modern definition, classification, and analysis.
- Chs. 7 & 8 — Limitations on most-favored-nation treatment.
- Ch. 9 — Exceptions to the most-favored-nation clause.
- Chs. 10
- & 11 — Evaluation and criticism of the most-favored-nation clause.
- Ch. 12 — Summary and conclusion.

1912.

Société des Nations. *La politique commerciale dans le monde d'après-guerre*. Série de Publications de la Société des Nations, Genève, 1945. 144 p.

Ce rapport des comités économique et financier de la S.D.N. traite de l'un des principaux problèmes de l'après-guerre, celui des politiques commerciales et des relations commerciales dans le monde. On soumet à la fin du rapport des recommandations touchant une action internationale immédiate. Nous retenons particulièrement:

— Chapitre IV: La réduction des barrières commerciales:

3: Le risque de remplacement des contrôles quantitatifs par des tarifs douaniers élevés (p. 50).

7: Pratiques douanières (p. 56).

— Chapitre V: Non-discrimination.

Tout ce chapitre concerne le traitement de la nation la plus favorisée.

— Chapitre VI: Problèmes spéciaux:

1: Unions douanières, accords régionaux, etc. . .

1913. — — — — .

La politique commerciale entre les deux guerres: Propositions internationales et politiques nationales. Série de Publications de la Société des Nations, Genève, 1942. 151 p.

La première partie de cette étude confronte les politiques commerciales suivies pendant la période entre les deux guerres et les recommandations formulées (ou les mesures décidées) par les conférences et autres autorités internationales; la seconde partie examine les raisons des divergences fréquentes entre la politique proposée et la politique effectivement adoptée, ainsi que les raisons du succès ou de l'échec des recommandations énoncées en ce qui concerne les tarifs douaniers, les contingents, les contrôles des changes, la clause de la nation la plus favorisée, les régimes douaniers préférentiels et les autres aspects des relations commerciales.

1914. — — — — .

Les contrôles quantitatifs du commerce: Leurs causes et leur nature. Série de Publications de la Société des Nations, Genève, 1943. 56 p.

Ce rapport tente d'examiner quelles sont les forces qui, entre les deux guerres, ont amené les gouvernements à adopter des contingents et autres contrôles commerciaux d'ordre quantitatif: quels sont les avantages et les désavantages respectifs de ces mesures, par comparaison avec les tarifs douaniers?

1915. SOLOMON, ANTHONY M.

"Safeguard mechanisms". In C. Fred Bergsten, ed., *Toward a new world trade policy: the Maidenhead Papers*. Lexington, Mass.: D. C. Heath, 1975. Ch. 16.

Proposes a modification to Article XIX of GATT, through which individual countries could provide their industries with relief from import competition.

1916. SOUTHWORTH, CONSTANT, and W.W. BUCHANAN.

Changes in trade restrictions between Canada and the United States. Montreal: Private Planning Association of Canada, 1960.

A description of tariff and other trade barrier negotiations between Canada and the U.S. since 1846, with primary emphasis on the period since the Canada-U.S. Trade Agreement of 1935. Of particular interest:

- Ch. 2 — Tariff negotiation and legislation since 1846.
- Ch. 3 — Tariff changes.
- Ch. 4 — Changes in quantitative import restrictions.
- Ch. 5 — Valuation developments.

1917. SPARKS, JARED.

"Canadian excise taxes and inflation control". *Canadian Tax Journal*, 6: 70-80, Jan./Feb. 1958.

Describes the structure and administration of Canadian excise taxes, and discusses their development and the effects that legislators sought to achieve. Ends by assessing the efficiency of the taxes in achieving these ends, and considers their desirability as a tool to control inflation.

1918. — — — — .

Excise taxes and inflation control: the Canadian experience 1939-1957. Unpublished Ph.D. dissertation. University of Illinois at Urbana-Champaign, 1957.

Describes the Canadian system of excise taxation in terms of its structure, administration and development, and attempts to assess the efficiency of Canadian excise taxes in curbing inflation. The period studied is 1915-1957, with an emphasis on the years after 1939. Table of contents reads as follows:

- Ch. 1 — Introduction.
- Ch. 2 — Structure and administration.
- Ch. 3 — The development of Canadian excise taxes.
- Ch. 4 — Excise taxes and inflation control, theoretical considerations.

- Ch. 5 — Excise taxes and in inflation control, empirical observations.
- Ch. 6 — Excise taxes and inflation control: case studies.
- Ch. 7 — Summary and conclusions.

1919. STACEY, C.P., ed.

Historical documents of Canada. Toronto: Macmillan, 1972.

Chapter 5, Sec. A, Part I, "The Bennet tariff policy, 1930-1931", and Ch. 5, Sec. A, Part II, "The pattern of trade agreements, 1932-1938", are of particular interest.

1920. STEDMAN, CHARLES.

"Canada-U.S. Automotive Agreement: the sectoral approach". *Journal of World Trade Law*, 8(2): 176-185, Mar./Apr. 1974.

A discussion of the negotiations leading to the Canada-U.S. Automotive Products Agreement, the provisions for adjustment assistance, the safeguard and escape clauses, and the strains which have since developed.

1921. STEGEMANN, KLAUS, and KEITH ACHESON.

"Canadian government purchasing policy". *Journal of World Trade Law*, 6(4): 442-478, July/Aug. 1972.

A case study of the Canadian government purchasing policy as an example of an important nontariff barrier to international trade.

1922. STEGEMANN, KLAUS.

Canadian non-tariff barriers to trade. Montreal: Private Planning Association of Canada, 1973.

A study of the Canadian policies and practices other than tariffs which serve to reduce imports. Table of contents reads as follows:

- Ch. 1 — Introduction.
- Ch. 2 — Quantitative restrictions.
- Ch. 3 — Public procurement policies and practices.
- Ch. 4 — Subsidies for import-competing industries.
- Ch. 5 — Conclusion.
- App. A — Customs valuation procedures and practices.
- App. B — Canadian industrial-safety, health and consumer-protection standards as possible obstacles to international trade.

1923. STEVENS, PAUL, ed.

The 1911 general election: a study in Canadian politics. Toronto: Copp Clark, 1970.

Studies the course of the 1911 federal election which was fought over the issue of reciprocity with the U.S. Table of contents reads as follows:

- Part I — The debate in the House.
- Part II — The Liberal revolt.
- Part III — The Conservatives.
- Part IV — The Nationalistes.
- Part V — The Liberals.
- Part VI — The results and post mortems.

STEVENSON, J.A.

"Canada's tariff reprisals against America".

Co-author. See citation under G. Dexter.

1924. — — — — .

"Fiscal politics in Canada". *Edinburgh Review*, 236(481): 166-184, July 1922.

Describes the background and course of Canadian tariff strategies, 1914-1920, with special emphasis on the U.S.

1925. — — — — .

"Scandals in Canada". *New Republic*, 47(606): 223-224, July 14, 1926.

A short account of the Canadian Customs Scandal and its connection to the King-Byng Affair.

1926. — — — — .

"The Canadian tariff". *American Academy of Political and Social Science, Annals*, 107: 193-197, May 1923.

Describes the background of the tariffs of 1858 and analyses their merits.

STORY, NORAH.

Documents relating to the constitutional history of Canada, 1819-1828.

Co-editor. See citation under A. Doughty.

1927. STOUT, NEIL R.

The Royal Navy in American waters, 1760-1775; a study of enforcement of British colonial policy in the era of the American Revolution. Annapolis, Md.: Naval Institute, 1973.

Discusses, in part, the interaction of customs and navy officers in administering the Acts of Trade and Navigation.

1928. STOVEL, JOHN A.

Canada in the world economy. Cambridge: Harvard University Press, 1959.

A study of Canadian trade from 1840-1957, with major emphasis placed upon changes in the Canadian balance of trade and balance of payments, 1900-1938. For information on tariffs, the following chapters are of particular interest:

Ch. 8 — Early growth.

Ch. 17 — Economic development and commercial policy.

1929. STOYE, JOHANNES.

L'Angleterre dans le monde. Paris, Payot, 1935. 378 p.

Analyse de la formation, de l'expansion et des premiers signes de faiblesse de l'Empire britannique. Nous recommandons spécialement:

— Chapitre V: n° 1: Canada.

— Politique douanière, libre échangeisme et protectionnisme au Canada (pp. 156-164).

— Conférence d'Ottawa (pp. 172-175).

1930. STRAUSS, LOUIS.

Le Canada au point de vue économique. Paris, Librairie Internationale, 1967. 280 p.

Il ne faut pas regarder cet article du point de vue analyse mais plutôt du point de vue statistique pour les années 1861-1862 et 1863. Tableau des produits importés en 1863 avec leurs droits d'entrée (ad valorem, fixe, ou libre) p. 211-214.

Les recettes brutes et nettes des douanes du Canada en 1861, 1862 et 1863.

1931.

Structure tarifaire des Etats-Unis, obstacle au commerce canadien, dans *Commerce extérieur*. Vol. IV, n° 98. 13 novembre 1948. pp. 500-502.

L'auteur explique que le Canada n'est pas en état de critiquer la structure tarifaire des Etats-Unis ayant lui-même, au cours des années, établi des tarifs douaniers lui assurant une certaine protection; toutefois la difficulté fondamentale du commerce du Canada avec les Etats-Unis réside dans l'application d'un tarif plus protecteur aux Etats-Unis ou au Canada.

1932. STYKOLT, STEFAN, and HARRY C. EASTMAN.

"A model for the study of protected oligopolies". *Economic Journal*, 70(278): 336-347, June 1960. Also in Stykolt's *Efficiency in the open economy: collected writings on Canadian economic problems and policies*. Toronto: Oxford University Press, 1969. Ch. 5.

Presents a model showing the effects of the Canadian tariff on competition and productivity in Canadian industry.

1933. — — — — .

"Disturbing prospects". In Stykolt's *Efficiency in the open economy: collected writings on Canadian economic problems and policies*. Toronto: Oxford University Press, 1969. Ch. 10.

A critique of the recommendations on the tariff of the *Report of the Royal Commission on Canada's Economic Prospects*.

STYKOLT, STEFAN.

Efficiency in the open economy: collected writings on Canadian economic problems and policies. Toronto: Oxford University Press, 1969.

A collection of the author's essays. The following studies, described separately, are of particular interest:

- Ch. 5 — Stykolt, Stefan, and Harry C. Eastman. "A model for the study of protected oligopolies".
- Ch. 6 — ----. "The performance of two protected oligopolies in Canada".
- Ch. 7 — Stykolt, Stefan. "Federal government policy concerning market organization and regulation".
- Ch. 10 — ----. "Disturbing prospects", by Stefan Stykolt and Harry C. Eastman.

1934. — — — — .

“Federal government policy concerning market organization and regulation”. In his *Efficiency in the open economy: collected writings on Canadian economic problems and policies*. Toronto: Oxford University Press, 1969. Ch. 7.

An analysis of Canadian anti-combines and tariff policy, studying the effects and the policy considerations.

1935. — — — — .

“The performance of two protected oligopolies in Canada”, by Stefan Stykolt and Harry C. Eastman. In Stykolt’s *Efficiency in the open economy: collected writings on Canadian economic problems and policies*. Toronto: Oxford University Press, 1969. Ch. 6.

Case studies of the Canadian cement and petroleum refining industries, which attempt to show that Canadian productivity is lower than in the U.S. because the Canadian tariff allows overcrowding of production, resulting in high-cost plants of suboptimal size.

— — — — .

The tariff and competition in Canada.

Co-author. See citation under H. Eastman.

1936. STYLE, H.B.

“Tariffs and economic development”. *Industrial Canada*, 62(3): 102-104, July 1961.

Discusses some problems in the application of tariff schedules to imported goods.

1937. SUTHERLAND, R.J.

“Sales tax big revenue producer, would be difficult to replace”. *Saturday Night*, 63(44): 22-23, Aug. 7, 1948.

A discussion of the history and philosophy of sales taxes, and an analysis of their merits and disadvantages.

1938. SWARTZ, WILLIS G.

“The proposed Canadian-American reciprocity agreement of 1911”. *Journal of Economics and Business History*, 3(1): 118-147, Nov. 1930.

Describes the background and development of the 1911 movement.

SYRETT, DAVID.

"Some nice sharp quilllets of the customs law: the "New York" affair, 1763-1767".

Co-author. See citation under H. Johnson.

TAKACSY, N.S.

Trade liberalization and the Canadian pulp and paper industry.

Co-author. See citation under W. Haviland.

1939. TALLMAN, RONALD D.

"Reciprocity 1874: the failure of Liberal diplomacy". *Ontario History*, 65(2): 87-105, June 1973.

A history of the Canadian initiative in 1874 to renew reciprocity with the U.S., and its failure.

1940. TANGHE, RAYMOND.

Géographie économique du Canada. Coll. Radio-Collège. Montréal, Fides, 1944. 278 p.

Chapitre IX, p. 230. L'auteur fait mention de l'abolition du tarif préférentiel en 1849, ainsi que de la législation douanière après que le Canada eut reçu son indépendance économique à l'égard de la Grande-Bretagne (1846-1849).

M. Tanghe fait aussi certaines remarques sur le libre échange (Etats-Unis-Canada, 1854) ainsi que sur l'inauguration de la politique protectionniste (1879).

1941. — — — — .

Le Canada dans l'ordre international, Tribune d'information sur les problèmes d'après-guerre. Montréal, Fides, 1944. 346 p.

Chapitre intitulé "Comment orienter la politique douanière après la guerre", p. 140; discussion et exemples du libre échange et de la protection douanière.

1942. — — — — .

Le libre échange impérial, dans *L'Actualité économique*. n° 9. décembre 1929. pp. 253-257.

Résumé de l'adoption du libre échange impérial: les colonies fournissaient les

aliments et les matières premières, tandis que la métropole fabriquait et exportait les produits manufacturés.

Réponse à savoir si le libre échange impérial est favorable aux intérêts généraux du Canada.

1943. TANNER, CHARLES E.

“A Canadian’s view of preferences”. *National Review*, pp. 725-728, June 1932.

A review of the Imperial Conferences up to 1930, and a discussion of Canadian expectations for the forthcoming Ottawa Conference.

1944. TANSILL, CHARLES C.

Canadian-American relations, 1875-1911. Reprint. Gloucester, Mass.: Peter Smith, 1964.

A history of Canadian-American diplomatic relations, including negotiations on the tariff and commercial relations. Of particular interest:

- Ch. 13 — The movement for commercial union.
- Ch. 14 — Reciprocity, 1888-1911.

1945. — — — — .

The Canadian Reciprocity Treaty of 1854. (Johns Hopkins University Studies in Historical and Political Science, s. 40, no. 2). Baltimore: Johns Hopkins Press, 1922.

A discussion of the factors leading to the Canada-U.S. Reciprocity Treaty, 1846-54. Table of contents reads as follows:

- Ch. 1 — The repeal of the English Corn Laws and the Canadian business depression.
- Ch. 2 — The beginnings of the reciprocity movement.
- Ch. 3 — The conclusion of the Reciprocity Treaty.

1946. TARASOFSKY, ABRAHAM.

The feasibility of a Canadian federal sales tax. (Study for the Royal Commission on Taxation, no. 6). Ottawa: Queen’s Printer, 1966.

An exploration of the merits and disadvantages of levying federal sales taxes at the retail level.

1947.

Tarif, dans *Canada Commerce*. Vol. 31. 1923. pp. 26-31.

Accords tarifaires entre le Canada et d'autres pays.

Tarif de réciprocité de 1877 au Canada.

Tarif préférentiel britannique adopté au Canada.

Accords tarifaires du Canada avec le Tonga, le Vénézuéla, la Tunisie et le Transvaal.

Traitement de la nation la plus favorisée accordé aux pays étrangers.

1948.

Tarif douanier sur les instruments aratoires. S.1.n.d. 14 p.

Ecrit polémique dirigé contre une éventuelle baisse de ce tarif douanier et publié par le Comité de l'Industrie canadienne des Instruments aratoires.

1949.

"Tariff questions discussed by the press". *Industrial Canada*, 29(5): 102, 106, Sept. 1928.

Reprints of various Canadian newspaper articles arguing either for or against protection.

1950. TAUSSIG, CHARLES W.

Rum, romance and rebellion. New York: Minton, Balch, 1928.

A history of the American trade in rum and slaves. Chapter 2, "The moving power of rum", and Ch. 3, "Rum, the spirit of '76", describe the efforts of British authorities to enforce the Molasses Act, 1733-1776.

1951. TAUSSIG, FRANK W.

"The tariff, 1929-30". *Quarterly Journal of Economics*, 44(2): 175-204, Feb. 1930.

A discussion of the evolution of the U.S. tariff and its interaction with Canada.

TAWNEY, R.H.

English economic history: select documents.

Co-editor. See citation under A. Bland.

1952. TAYLOR, K. W.

“Tariff administration and non-tariff methods of trade control”. In Conference on Canadian-American Affairs, *Proceedings: the St. Lawrence University, Canton, New York, 1935*. Boston: Ginn, 1936. pp. 31-39.

Assesses the following nontariff barriers in Canada: valuation practices, anti-dumping regulations, seasonal tariffs, currency valuations, content regulations, marketing regulations, quotas and embargoes, health and quarantine regulations and delimitation of markets by private cartels.

1953. — — — — .

“The Canadian-Japanese tariff war”. *Pacific Affairs*, 8(4): 475-476, 1935.

Briefly describes the background of the Japanese protest in 1935 against the Canadian currency dumping duty. Ends by assessing the impact of Japan's retaliatory fifty percent ad valorem duty on certain Canadian goods.

1954. TEEPLE, GARY.

“Free trade and government aid”. *Queen's Quarterly*, 80(2): 274-277, 1973.

Includes a review of *Canada in a wider economic community* (Toronto: University of Toronto Press, 1972) by H. English, B. Wilkinson and H. Eastman.

1955. TEIGNMOUTH, LORD, and CHARLES G. HARPER.

The smugglers: picturesque chapters in the history of contraband. London: Cecil Palmer, 1923. 2 v.

A history of smuggling in England, 1300-1923.

THAIR, P. J.

“Tariffs, subsidies and agriculture”.

Co-author. See citation under J. Deutsch.

1956.

“The Brussels tariff nomenclature”. *Journal of World Trade Law*, 4(6): 803-817, Nov./Dec. 1970.

A description of the Brussels nomenclature and the administrative machinery for its application under the supervisory control of the Customs Co-operation Council.

The Cambridge history of the British Empire.

Citation can be found under J. Rose.

1957.

“The Most-Favoured-Nation Clause in GATT”. *Journal of World Trade Law*, 4(6): 791-803, Nov./Dec. 1970.

Examines the rules and exceptions relating to equality of treatment established by the MFN principle.

1958. THOM, STUART D.

“Identifying the manufacturer under the Excise Tax Act”. *Canadian Tax Journal*, 7(3): 219-224, May/June 1959.

For the tax lawyer or accountant. Discusses the situation wherein brand-name vendors have been called upon to pay sales taxes as though they were manufacturers. Analyses the relevant sections of the Act and court interpretations.

1959. THOMAS, P.D.

“Charles Townshend and American taxation in 1767”. *English Historical Review*, 83(326): 33-51, Jan. 1968.

A reconstruction of Townshend’s motives through an examination of the events between Jan.-June, 1767.

1960. THOMAS, ROBERT P.

“A quantitative approach to the study of the effects of imperial policy upon colonial welfare: some preliminary findings”. *Journal of Economic History*, 25(4): 615-638, Dec. 1965.

Reviews. Loschky, David J. “Studies of the Navigation Acts: new economic non-history?”. *Economic History Review*, s. 2, 26(4): 689-691, Nov. 1973.

McClelland, Peter D. “The cost to America of British imperial policy”. *American Economic Review, Papers and Proceedings*, 59(2): 370-381, May 1969.

Ransom, Roger L. “British policy and colonial growth: some implications of the burden from the Navigation Acts”. *Journal of Economic History*, 28(3): 427-435, Sept. 1968.

Walton, Gary M. “The new economic history and the burdens of the Navigation Acts”. *Economic History Review*, s. 2, 24(4): 533-542, Nov. 1971.

A quantitative estimate of the impact of British mercantile policy upon the Thirteen American Colonies.

1961. — — — — .

"British imperial policy and the economic interpretation of the American Revolution". *Journal of Economic History*, 28(3): 436-440, Sept. 1968.

Review. Loschky, David J. "Studies of the Navigation Acts: new economic non-history?". *Economic History Review*, s.2, 26(4): 689-691, Nov. 1973.

A reply to the comments of R. Ranson ("British policy and colonial growth: some implications of the burden from the Navigation Acts". *Journal of Economic History*, 28(3): 427-435, Sept. 1968) on his "A quantitative approach to the study of the effects of imperial policy upon colonial welfare: some preliminary findings" (*Journal of Economic History*, 25(4): 615-638, Dec. 1965).

1962. THORSON, DONALD S.

"Some problems of tax drafting". *Canadian Tax Journal*, 7(6): 462-465, Nov./Dec. 1959.

Describes the process of drafting legislation in Canada.

1963. TOLISCHUS, OTTO D.

"Can the lion tame its cubs?". *North American Review*, 233(6): 492-503, June 1932.

An assessment of the impact of potential tariff changes that could result from the Ottawa Conference of 1932.

1964. TRAINOR, LUKE.

"The British government and imperial economic unity, 1890-95". *Historical Journal*, 13(1): 68-84, Mar. 1970.

Describes trade negotiations within the Empire, 1890-95.

1965. TRANT, GERALD I., DAVID L. MACFARLANE and
LEWIS A. FISCHER.

Trade liberalization and Canadian agriculture. Toronto: University of Toronto Press, 1968.

The title is self-explanatory. This study is divided into two sections — Part I, "Impact on industry", and Part II, "The prospects".

1966. TREADWAY, ALLEN T.

"The why of the sales tax". *North American Review*, 235 (3): 196-206, Mar. 1933.
Review. Foster, Trufant. "Wizards with bootstraps". *North American Review*, 235(4): 363-369, Apr. 1933.

At a period when the U.S. Congress was unable to balance its budget, the author shows with reference to other countries, and particularly to Canada and its sales tax, that sales taxes are eminently successful and easy to administer.

1967. TREMBLAY, RODRIGUE.

Indépendance et Marché commun, Québec-E.-U. Montréal, éditions du jour, 1970. 127 p.

Manifeste économique optant pour la participation du Québec à un marché commun avec les Etats-Unis. Nous recommandons particulièrement:

— Chapitre troisième: Le tarif canadien et le commerce du Québec avec le reste du Canada.

1968. — — — — .

L'économie québécoise. Montréal, Les Presses de l'Université du Québec, 1976. 493 p.

Cet ouvrage est une présentation des connaissances fondamentales sur l'économie québécoise à partir d'études groupées autour des grands thèmes que sont l'histoire économique, l'intégration économique, la structure économique, la participation à la vie économique et le développement économique régional. L'auteur analyse l'exploitation forestière et la question des tarifs, la réduction des tarifs préférentiels, la nouvelle politique tarifaire britannique, le traité de réciprocité Canada-Etats-Unis, le G.A.T.T., le principe de la protection tarifaire au sujet du développement de l'industrie nationale, la disparition des douanes intercoloniales, impôts directs et indirects et le Canada par rapport à la libéralisation du commerce international.

1969. — — — — .

La politique commerciale fédérale et l'économie québécoise, dans *L'Actualité économique*. Vol. 52, n° 4. octobre-décembre 1976. pp. 459-472.

Tarifs et polarisation économique.

Cours et avantages découlant des tarifs.

Optimalité de la zone commerciale canadienne.

1970.

Trêve douanière et libre échange, dans *L'Actualité économique*. n^{os} 3-4. juin-juillet 1930. pp. 122-123.

Le projet meurt à Genève, quelles en sont les causes? Pourquoi l'auteur regrette-t-il si peu l'échec du projet?

1971. TROOP, WILLIAM H.

Canada and the Empire: a study of Canadian attitudes to the Empire and imperial relationships since 1867. Unpublished Ph.D. dissertation. University of Toronto, 1933.

Chapter 2, "The economic bond", and Ch. 4, "External influences: the United States", form a loose economic history of the tariff relations between the U.S., Britain and Canada, 1854-1933.

1972. TUCKER, GILBERT N.

The Canadian commercial revolution, 1845-1851. Reprint. Hamden, Conn.: Archon, 1971.

A history of the economic conditions and problems of the Province of Canada. Of particular interest:

Ch. 4 — The public finances.

Ch. 5 — Tariffs.

Ch. 6 — The navigation laws.

Ch. 7 — Reciprocity.

1973. TUMLIR, JAN.

"A revised safeguard clause for GATT?". *Journal of World Trade Law*, 7(4): 404-420, July/Aug. 1973.

Examines the issues surrounding misuse of the safeguard procedures in Article 19 of GATT, which permits governments to take emergency measures to protect domestic industry from sudden surges of imports.

1974. TURNER, BARRY.

Free trade and protection. (Seminar Studies in History). London: Longman, 1971.

To be used as a supplement to a university text. A history of the fluctuations between free trade and protectionism within the British Empire, 1776-1907. Some material relates to Canada. Table of contents reads as follows:

Part I — The gospel of free trade.

Ch. 1 — The birth of the idea.

Ch. 2 — The end of the Corn Laws.

Part II — Protection.

Ch. 3 — The nineteenth-century revival.

Ch. 4 — Joe Chamberlain.

Ch. 5 — Conservatives and Empire.

Ch. 6 — Tariff reform.

Ch. 7 — Political crisis.

Ch. 8 — Tory disaster.

Ch. 9 — Victory for protection.

Part III — Aftermath.

Ch. 10 — Towards European unity.

1975.

Un tarif rational, dans *L'économiste canadien*. Vol. 9, nos 9-10. septembre-octobre 1924. p. 32.

Voir la place de l'industrie canadienne par rapport à la concurrence allemande.

Le tarif, facteur économique car la protection judicieuse compense les avantages qu'ont sur nous certains concurrents, et la stabilité du tarif, qui offre quelques garanties au capital et à l'esprit d'entreprise.

Le tarif canadien est-il plus un argument électoral qu'un facteur économique?

1976. UNDERHILL, FRANK H.

"Edward Blake, the Liberal Party, and unrestricted reciprocity". *Canadian Historical Association Report*, pp. 133-141, 1939.

Describes the conflict between Blake, a former head of the Liberal Party, and his successor, Laurier, during the election of 1891.

1977.

Une commission du tarif, dans *L'économiste canadien*. Vol. 9, n^{os} 7-8. juillet-août 1924. p. 24.

Comme on a modifié au Canada successivement le tarif, à tort et à travers, accordant ici une exemption, imposant là une surtaxe, pour diverses raisons ou l'intérêt général et souvent la raison n'avaient rien à voir. La conséquence de cet état de choses est double: conséquence économique et social (exemples).

Rôle d'une commission du tarif et avantages pour l'économie.

1978.

United States. Congress. Senate. *Reciprocity with Canada: message from the President of the United States . . .* (61st Congress, 3d Session, Document no. 849). Washington: Government Printing Office, 1911.

A report of the U.S. Tariff Board on information relating to pulp, wood, newsprint paper, and farm products, and current relative prices in Canada and the U.S., for the consideration of the Senate.

1979.

United States. Tariff Commission. *Reciprocity with Canada: a study of the arrangement of 1911*. Washington: Government Printing Office, 1920.

A history of negotiations from 1866 onward, with a detailed analysis of the results up to 1920.

1980. VAN BRUYSEL, FERD.

Le Canada. Bruxelles, P. Weissenbruch, Imprimeur du Roi, 1895. 484 p.

Ce livre contient le résultat d'observations faites par l'auteur au Canada sur l'agriculture, l'élevage, l'exploitation forestière et la colonisation (envisagés comme production), commerce et immigration. A consulter l'annexe sur le système commercial canadien.

VAN DE GEVEL, A. J.

"Negotiating techniques and issues in the Kennedy Round".

Co-author. See citation under A. Albrechts.

1981. VAN HOUTTE, J.A.

Du troc au commerce mondial. Bruxelles. Charles Dessart, éditeur, 1945. 339 p.

Partant des modes primitifs de la vie sociale, l'auteur a tâché de retracer leurs évolutions et leurs transformations progressives jusqu'à la constitution (au cours du siècle dernier) du système économique dont nous sommes à la fois les spectateurs et les agents. A consulter particulièrement:

— Chapitre IX: Le mercantilisme.

p. 156: Les Actes de Navigation (Lois de protection).

— Chapitre XIV: Le commerce.

Avènement et victoire du libre échange.

p. 228: Le traité d'Eden: La principale de ses clauses stipulait que les parties contractantes lèveraient les mêmes droits de douane sur les mêmes produits.

1982. VAUGEOIS, DENIS et LACOURSIÈRE, JACQUES.

Histoire 1534-1968. Editions du Renouveau Pédagogique, inc., 1968. 615 p.

Synthèse de l'histoire, à la fois du Québec et du Canada. Il se divise en trois grandes parties et pour chacune d'elles on a cherché à replacer les événements dans leur contexte général. A consulter particulièrement:

— Deuxième partie:

Chapitre 10: n° 3: Le partage des douanes entre le Haut et le Bas Canada (p. 284).

Chapitre 15: n° 7: Régime tarifaire (p. 361).

Chapitre 16: n° 7: Le traité de réciprocité entre le Canada et les Etats-Unis (p. 370).

— Troisième partie:

Chapitre 6: n° 6: Tarif préférentiel (p. 456).

Chapitre 7: n° 11: La réciprocité (p. 471).

1983. VAURS, LOUIS.

L'organisation du marché international du bois et des produits forestiers. Paris, Librairie générale de droit et de jurisprudence, 1968.

Analyse du marché international du bois et des produits forestiers en trois parties. La première partie est consacrée aux données techniques et économiques. La deuxième partie présente le problème forestier. Enfin la troisième et dernière partie

étudie l'organisation du marché international du bois de construction et de ses produits dérivés et d'autre part à l'organisation du marché international du bois à pâte, des pâtes de bois, des papiers et cartons. A consulter: La réduction des tarifs douaniers dans le cadre du G.A.T.T. (pp. 259-260). La réduction des tarifs douaniers dans le cadre du G.A.T.T.: Le Kennedy Round (p. 328).

1984. VEAL, D.A.E.

"The Dominions and imperial preference: story of the movement". *Empire Review*, 30(184): 171-176, May 1916.

A description of the movement, 1879-1911.

1985. VERNER, PAUL.

Notre politique commerciale de demain, dans l'Actualité économique. Vol. 2, n° 2. décembre 1938. pp. 137-158.

Les raisons qui ont fait que le Canada, maître de sa politique commerciale, a toujours manifesté des tendances protectionnistes.

Réponse à "faut-il subsister des industries qui ne vivent que sous la protection des droits de douane"?

1986. VERRILL, A. HYATT.

Smugglers and smuggling. New York: Duffield, 1924.

A heavily anecdotal world history of smuggling and smuggling techniques. Of particular interest:

- Ch. 3 — Smugglers of our coast. (Describes smuggling caused by the Navigation Acts in North America, 1660-1774).
- Ch. 4 — The British smugglers.
- Ch. 5 — All aboard the lugger. (A continuation of the theme developed in Ch. 4 — smuggling in Britain, 1276-1825).
- Ch. 8 — The greatest of all smugglers. — (Describes smuggling of liquor between Canada and the U.S. during Prohibition).
- Ch. 9 — Smugglers' methods and smugglers' tricks.

1987. VIGREUX, PIERRE.

Turgot (1727-1781). Coll. Des Grands Economistes. Paris, Librairie Dalloz, 1947. 429 p.

L'auteur nous donne les grandes lignes de la vie de Turgot, nécessaires pour replacer l'oeuvre de celui-ci dans son cadre historique. Nous recommandons particulièrement:

— Première partie: n° II: Le Financier.

— L'impôt indirect (p. 259).

1988. VINCENT, MARCEL.

Evolution et état actuel de notre commerce avec le Japon, dans *l'Actualité économique*. n° 12. mars 1928. pp. 262-263.

Tarifs douaniers: Le Canada et le Japon s'appliquent mutuellement le traitement de la nation la plus favorisée. Les concessions faites par le Canada sont les réductions tarifaires accordées à la France en vertu des dispositions de la Convention de Commerce entre le Canada et ce pays. Les concessions réciproques de la part du Japon consistent dans l'application de tous les taux de droits conventionnels établis dans son tarif par le moyen de traités avec n'importe quel autre pays.

1989. VINER, JACOB.

"The American tariff-bargaining program and Canadian-American tariff relations". In Conference on Canadian-American Affairs, *Proceedings: the St. Lawrence University, Canton, New York, 1935*. Boston: Ginn, 1936.

A comparison of the effects on the U.S. market of the U.S. tariff reduction program with Canada's still-high tariff schedules.

1990. VINGERHOETS, J.

"The Kennedy Round and the developing countries". In Frans A. von Geusau, ed., *Economic relations after the Kennedy Round*. (Publications of the John F. Kennedy Institute, Center for Atlantic Studies, Tilburg, the Netherlands, no. 2). Leyden: A. A. W. Sijthoff, 1969. Ch. 2.

Assesses the impact of the negotiations on developing nations, and the reasons for less than optimum success.

1991. VISINE, FRANÇOIS.

ABC de l'Europe. Coll. Economie et Législation. Paris, Librairie générale de droit et de jurisprudence, 1969. 3 Tomes.

Instrument de travail et de référence, le présent Abécédaire nous renseigne sur l'Europe politique, économique et juridique. A consulter particulièrement:

— Tome III: Deuxième partie: Europe économique.

— (pp. 538-542): G.A.T.T.

1992. VOEIKOFF, NICOLAS.

Le marché de l'Amérique centrale, dans *Commerce*. Vol. 67, n° 6. juin 1965. pp. 71-73.

Possibilités de pénétration du "Marché commun de l'Amérique centrale" par nos entreprises canadiennes: supprimé les droits de douanes de 95% des produits considérés comme essentiels, protection tarifaire spéciale garantie, etc.

VON GEUSAU, FRANS A., ed.

Economic relations after the Kennedy Round. (Publications of the John F. Kennedy Institute, Center for Atlantic Studies, Tilburg, the Netherlands, no. 2). Leyden: A. W. Sijthoff, 1969.

The revised text of some of the papers presented to the International Colloquium on "Atlantic Relations after the Kennedy Round", Dec. 14-16, 1967. An assessment of the negotiations, results and institutional problems. The following papers, described separately under the authors' names, are of particular interest:

- Ch. 1 — Albrechts, A.H., and A.J. van de Gevel — "Negotiating techniques and issues in the Kennedy Round".
- Ch. 2 — Vingerhoets, J. — "The Kennedy Round and the developing countries".
- Ch. 5 — Kaufmann, Johan, and Frans A. von Geusau — "The institutional framework for international trade relations".
- Ch. 6 — Hijzen, Th. C. — "Thoughts on commercial relations after the Kennedy Round".
- Ch. 8 — Gundelach, Finn. "The Kennedy Round of trade negotiations: results and lessons".

— — — — .

"The institutional framework for international trade relations".

Co-author. See citation under J. Kaufmann.

1993. VON STEINAECKER, MICHAEL.

Domestic taxation and foreign trade: the United States — European border tax dispute. (Praeger Special Studies in International Economics and Development). New York: Praeger, 1973.

An examination of the controversy over border tax adjustments between members

of the EEC and other countries relying less on indirect taxes. Includes a critique of the present GATT rules on adjustments. Table of contents reads as follows:

- Part I — United States versus EEC: development and significance of a tax dispute.
 - Ch. 1 — The evolution of two different tax systems.
 - Ch. 2 — The tax dispute.
- Part II — The policy issue: how should domestic tax laws deal with international traded goods?
 - Ch. 3 — Economic effects of border tax adjustments on world production and world trade.
 - Ch. 4 — The economic issues in the border tax debate: an attempt at clarification.
 - Ch. 5 — Border tax adjustments and national tax sovereignty.
- Part III — The present international law of border tax adjustments.
 - Ch. 6 — The rules on border tax adjustments in the General Agreement on Tariffs and Trade: interpretation and criticism.
- App. I — Maximization of production versus optimization of trade: a compromise solution for selective indirect taxes.
- App. II — The rules on taxation of international traded goods in the General Agreement on Tariffs and Trade (GATT).

1994. WAGNER, ADOLPHE.

Traité de la science des finances. Coll. Bibliothèque internationale de science et de législation financière. Paris, V. Giard et E. Brière, 1909. 5 volumes.

L'auteur nous présente les doctrines financières et l'histoire des systèmes fiscaux des principaux pays jusqu'au début du dix-neuvième siècle. A retenir que: Impôts indirects p. 95 et surtout p. 118.

1995. WAITE, PETER B.

Canada, 1874-1896: arduous destiny. (Canadian Centenary Series, no. 13). Toronto: McClelland & Stewart, 1971.

A very general survey of the latter half of the nineteenth century. Of particular interest:

- Ch. 2 — MacKenzie, reciprocity, and British Columbia, 1874-1875.
- Ch. 5 — Depression, protection and the resurgence of Sir John MacDonald 1874-1878.
- Ch. 6 — MacDonald, Letellier and the National Policy 1878-1880.

1996. — — — — .

Pre-confederation. (Canadian Historical Documents Series). Scarborough, Ont.: Prentice-Hall, 1965.

Contains numerous scattered references to taxation.

1997. WALL, DAVID.

“Problems with preferences”. *International Affairs*, 47(1): 87-99, Jan. 1971.

Describes the attempts, from 1964 onward, to implement a generalized system of preferences in favour of less developed countries. Includes a discussion of the role played by the United Nations Conference on Trade and Development (UNCTAD), an analysis of the utility of its recommendations, and an assessment of future prospects.

1998. WALLOT, JEAN-PIERRE.

La querelle des prisons, dans *Revue d'histoire de l'Amérique française*. Vol. 14, n° 1. juin 1960. pp. 61-86. n° 2. septembre 1960. pp. 259-276. n° 3. décembre 1960. pp. 395-407. n° 4. mars 1961. pp. 559-582.

Etude sur la querelle des prisons (1805-1807), qui entraîna un conflit entre les marchands anglais de Montréal et l'élite canadienne-française sur le meilleur mode de taxation à adopter. La Chambre du Bas-Canada adopta finalement des taxes sur le commerce.

A lire spécialement: pp. 61-72, 84.

1999. WALTERS, ROBERT S.

“UNCTAD: intervener between poor and rich states”. *Journal of World Trade Law*, 7(5): 527-554, Sept./Oct. 1973.

Assesses the impact of UNCTAD in enhancing the bargaining power of poor countries, and the policies and actions of GATT, OECD, IMF, and IBRD.

2000. WALTON, GARY M.

“The burdens of the Navigation Acts: a reply”. *Economic History Review*, s. 2, 26(4): 687-688, Nov. 1973.

A rejoinder to the comments of F. Broeze ("The new economic history, the Navigation Acts and the continental tobacco market, 1770-90". *Economic History Review*, s. 2, 26(4): 668-678, Nov. 1973) and P. McClelland ("The new economic history and the burdens of the Navigation Acts: a comment". *Economic History Review*, s. 2, 26(4): 679-686, Nov. 1973) on an earlier article, "The new economic history and the burdens of the Navigation Acts" (*Economic History Review*, s. 2, 24(4): 533-542, Nov. 1971).

2001. — — — — .

"The new economic history and the burdens of the Navigation Acts". *Economic History Review*, s. 2, 24(4): 533-542, Nov. 1971.

Reviews. Broeze, Frank J. "The new economic history, the Navigation Acts and the continental tobacco market, 1770-90". *Economic History Review*, s. 2, 26(4): 668-678, Nov. 1973.

Loschky, David J. "Studies of the Navigation Acts: new economic non-history?". *Economic History Review*, s. 2, 26(4): 689-691, Nov. 1973.

McClelland, Peter D. "The new economic history and the burdens of the Navigation Acts: a comment". *Economic History Review*, s. 2, 26(4): 679-686, Nov. 1973.

A comparison and analysis of the work of P. McClelland ("The cost to America of British imperial policy". *American Economic Review, Papers and Proceedings*, 59(2): 370-381, May 1969), L. Harper ("The effect of the Navigation Acts on the Thirteen Colonies". In R. Morris, ed., *The era of the American Revolution*. New York: Harper & Row, 1965. Also "Mercantilism and the American Revolution". *Canadian Historical Review*, 23(1): 1-15, Mar. 1942) and R. Thomas ("A quantitative approach to the study of the effects of imperial policy on colonial welfare: some preliminary findings". *Journal of Economic History*, 25(4): 615-638, Dec. 1965) on the subject of the economic effects of British imperial policy. Emphasis is placed on the costs of forced indirect routing of commodities through England by Acts of Trade.

2002. WARD, W.R.

"Some eighteenth century civil servants: the English Revenue Commissioners, 1754-1798". *English Historical Review*, 69(274): 25-54, Jan. 1955.

Discusses patronage in the appointments of commissioners of the Boards of Customs, Excises, Salt, Taxes and Stamps in England.

WARDER, T.A.

"How to win world markets: how export drawbacks work".

Co-author. See citation under P. Gorrie.

2003. WARNER, DONALD F.

The idea of continental union: agitation for annexation of Canada to the United States, 1849-1893. Louisville, Ky.: University of Kentucky Press, 1960.

An examination of three separate initiatives for annexation between 1849 and 1893. Shows how these movements affected Canadian economic development by contributing to the Reciprocity Treaty and the National Policy.

2004. WARREN, WINSLOW.

"Loss of Boston customs records, 1776". *Massachusetts Historical Society, Proceedings*, 43: 423-428, Mar. 1910.

A study of the disposition of the records of the Boston Customs House, closed under the Boston Port Bill of June 1774. Correspondence to Edward Winslow, the last acting Royal Collector, seems to indicate that many of the records were destroyed in Boston, rather than being shipped to Halifax.

2005. WATKIN, E.W.

Canada and the States: recollections, 1851-1886. London: Ward Lock, 1887.

Chapter 18, "The Reciprocity Treaty with the United States", gives the author's recollections and analysis of the Reciprocity Treaty, 1854-66, from a British point of view.

2006. WEAVER, EMILY P.

"Nova Scotia and New England during revolution". *American Historical Review*, 10(1): 52-71, Oct. 1904.

A study of Nova Scotian attitudes toward the Acts of Trade and Navigation and the Stamp Duties, in order to account for Nova Scotia not joining the Revolution.

2007. WEAVER, JOHN C.

Imperilled dreams: Canadian opposition to the America empire, 1918-1930. Unpublished Ph.D. dissertation. Duke University, 1973.

Examines proposals by economic nationalists and public figures for reducing the American economic and cultural presence in Canada. Tariffs are one of the instruments considered. Of particular interest:

Ch. 6 — National policies, old and new.

Ch. 8 — Protection and promotion.

2008. WEAVER, S. ROY.

"Taxation in New France: a study in pioneer economics". *Journal of Political Economy*, 22(4): 736-755, 1914.

Traces the development of taxation (export levies, import duties and local taxes) in New France, 1627-1763, from the dominance of proprietary companies, to revenue farmers, to unified administration under a department of the royal government.

2009. — — — — .

"The first negotiations for reciprocity in North America". *Journal of Political Economy*, 19(5): 411-415, May 1911.

A description of trade negotiations between New France and New England, 1647-51.

WELLS, D.C.

The law of the taxing power in Canada.

Co-author. See citation under W. Kennedy.

2010. WERTHMAN, WILLIAM C., comp.

Canada in cartoon: a pictorial history of the Confederation years 1867-1967. Fredericton, N.B.: Brunswick Press, 1967.

Scattered references to tariffs throughout, including the National Policy and the reciprocity question.

2011. WESTCOTT, F.J.

"An approach to the problem of tariff burdens on western Canada". *Canadian Journal of Economics and Political Science*, 4(2): 209-218, May 1938.

An economic analysis of the period between 1821 and 1938. Attempts to show that the pressure to develop bigger markets and to protect eastern Canada from U.S. markets has inevitably led to high tariffs, which are particularly burdensome to the West.

2012. WHITE, ERIC W.

GATT as an international trade organization: some structural problems of international trade. Geneva: Secretariat of GATT, 1961.

A reprint of two lectures given by the Executive Secretary of GATT in 1961.

Part I is an analysis of the history, focus and accomplishments of GATT.

Part II deals with various problems facing GATT: reconciling the regional interests

with the integration aims of GATT; the impact of national agricultural policies on the expansion of international trade; the relationship between the development of the less developed countries and international trade; and the trading relations between free-enterprise and centrally planned economies.

2013. WHITELAW, WILLIAM M.

The Maritimes and Canada before Confederation. Reprint. Toronto: Oxford University Press, 1966.

A history of the relations between the British North American colonies from the American Revolution to Confederation. Scattered references throughout to proposals for a Maritime free trade union.

WHITELY, J.B.

Barriers to trade between Canada and the United States.

Co-author. See citation under F. Masson.

2014.

“Why Canada rejected reciprocity”. *Yale Review*, n.s., 1(2): 173-187, Jan. 1912.

An analysis of the issues leading to the Canadian rejection of reciprocity with the U.S. in 1911.

2015. WICKETT, MORLEY.

“Canada and the preference: Canadian trade with Great Britain and the United States”. *American Academy of Political and Social Science, Annals*, 45: 29-46, Jan. 1913.

An analysis of Canadian preference and protection with respect to Great Britain and the U.S., 1879-1913, with a discussion of future prospects.

2016. WICKWIRE, FRANKLIN B.

British subministers and colonial America, 1763-1783. Princeton, N.J.: Princeton University Press, 1966.

An examination of the influence of the Undersecretary of State and the Secretaries of the Admiralty, Board of Trade, Treasury, and Customs on the formulation of British colonial policy. The first part describes the personnel and administration of the five departments. The second part covers their influence on measures leading to the American Revolution.

2017. WILCOX, CLAIR.

A charter for world trade. New York: Macmillan, 1949.

A study of the Charter for an International Trade Organization (Havana Charter) of 1948. Describes the historical background, the difficulties it was designed to meet, the obstacles encountered, and the course of the negotiations. Each provision is explained and analysed and the text of the Charter is included, with a reader's guide.

WILKINSON, BRUCE W.

Canada in a wider economic community.

Co-author. See citation under H. English.

2018. — — — — .

Canada's international trade: an anlysis of recent trends and patterns. Montreal: Private Planning Association of Canada, 1968.

An overview of Canadian trade patterns and the factors influencing these patterns. The role of tariffs in influencing trade is discussed in several areas.

— — — — .

Effective protection in the Canadian economy.

Co-author. See citation under J. Melvin.

2019. — — — — .

L'impact d'une zone de libre échange entre le Canada et les Etats-Unis: examen critique de l'étude de Wonnacott, dans Actualité économique. Vol. 52, n° 4. pp. 473-489. Traduit par Alfred Cossette.

Critique sur l'argument principal qui est: "les négociations actuelles dans le cadre des arrangements du GATT peuvent ne pas aboutir en raison, principalement, de l'intransigence des Européens concernant leur politique agricole commune hautement protectionniste et de la volonté des Américains de ne pas négocier de réductions de la protection des produits industriels à moins que les produits agricoles ne sont compris dans l'entente.

— — — — .

Protection effective dans l'économie canadienne.

Co-auteur. Voir citation sous James Melvin.

2020. — — — — .

Protection effective et rendement du capital. Conseil économique du Canada. Ottawa, Information Canada, 1975. 110 p.

La présente étude apporte des connaissances supplémentaires sur le régime de protection canadien. Elle met l'accent sur les taux effectifs calculés comme réduction proportionnelle de valeur ajoutée en cas de suppression des tarifs. A consulter principalement:

- Chapitre II: Les modèles et leurs variantes.
- Chapitre III: Les données et les résultats.
- Conclusions.

2021. WILLIAMS, JAMES R.

The Canadian-U.S. tariff and Canadian industry: summary of results and logical basis. Hamilton, Ont.: McMaster University, Department of Economics, 1973.

A study of the Canadian tariff in a general equilibrium framework. Discusses its effects and makes policy recommendations.

2022. WILLIAMS, NEVILLE J.

Contraband cargoes: seven centuries of smuggling. London: Longmans, Green, 1959.

A history of smuggling from the English point of view, between the thirteenth and twentieth centuries. Chapter 8, "Contraband in the modern world, 1920-1958", contains some information on the Canadian Customs Scandal.

2023. WILLIAMSON, J.A.

"The beginnings of an imperial policy, 1649-1660". In J. Holland Rose, A.P. Newton and E.A. Benians, *The Cambridge history of the British Empire*. Reprint. Cambridge: Cambridge University Press, 1960. 8 v. Vol. I, *The old Empire from the beginnings to 1783*, Ch. 7.

Outlines British mercantile principles as embodied in the Navigation Acts of 1650 and 1651, and the response of the colonies.

2024. WILLSON W.F.

"Canadian Anti-dumping Act". *Business Quarterly*, 34(2): 34-41, Summer 1969.

A description of the administration of the Act.

2025. WILSON, GEORGE.

"A note on Israel Dewolfé Andrews: opportunist or diplomat?". *Canadian Historical Review*, 50(3): 345-349, Sept. 1969.

A critique and extension of "Israel D. Andrews and the Reciprocity Treaty of 1854: a reappraisal" (*Canadian Historical Review*, 44(4): 313-329, Dec. 1963) by I. Hecht.

WILSON, ROBERT R.

"The Commonwealth and favoured-nation usage".

Co-author. See citation under R. Clute.

2026. WINCH, DONALD.

Classical political economy and the colonies. London: G. Bell, 1965.

Traces the attitudes of early British economists toward British colonial policy, 1776-1830.

2027. WINKS, ROBIN W.

Canada and the United States: the Civil War years. Rev. ed. Montreal: Harvest House, 1971.

A study of Canadian-American relations between 1861 and 1865. Chapter 15, "Days of decision: Confederation, reciprocity and defence", is of particular interest.

2028. — — — — .

Canadian-West Indian union: a forty year minuet. London: Athlone, 1968.

A history of the movement for Canadian-West Indian commercial union, 1880-1920.

2029. WINTER, CARL G.

American impetus to Canadian nationhood: Canadian-American relations, 1905-1927. Unpublished Ph.D. dissertation. Stanford University, 1951.

Chapter 8, "Commercial concord versus nationalism", focuses on tariff issues.

2030. WITTKE, CARL.

A history of Canada. 4th ed. Toronto: McClelland & Stewart, 1941.

Includes a brief description of the Customs Scandal and the ensuing Royal Commission on Customs and Excise of 1928.

2031. WOLFE, MARTIN.

"French views on wealth and taxes from the Middle Ages to the Old Regime". *Journal of Economic History*, 26(4): 466-483, Dec. 1966.

A description of the major characteristics of tax administration in France, 1285-1700. Some discussion of tariffs and excise taxes.

2032. — — — — .

The fiscal system of Renaissance France. New Haven, Conn.: Yale University Press, 1972.

Chapter 1 briefly sketches the medieval system of taxation between the eleventh and fifteenth centuries. Chapters 2-9 describe the nature and significance of every important change in fiscal institutions during the fifteenth and sixteenth centuries. Appendices A-K describe different parts of the fiscal machinery.

2033. WONNACOTT, PAUL.

"Canadian automotive protection: content provisions, the Bladen Plan and recent tariff changes". *Canadian Journal of Economics and Political Science*, 31(1): 98-116, Feb. 1965.

An analysis of the tariff schedule prior to 1962, the Bladen recommendations, and the actual changes in 1962-3 to the schedule, in order to evaluate the effectiveness of Canadian policy.

— — — — .

Free trade between the United States and Canada: the potential economic effects.

Co-author. See citation under R. Wonnacott.

2034. — — — — .

"The Automotive Agreement of 1965", by Paul and Ronald Wonnacott, *Canadian Journal of Economics and Political Science*, 33(2): 269-284, May 1967.

Evaluates the distribution of efficiency gains and the probable effects of the Canada-U.S. Automotive Agreement.

2035. — — — — .

"U.S.-Canadian free trade", by Paul and Ronald Wonnacott. In K.J. Rea and J.T. McLeod, *Business and government in Canada: selected readings*. Toronto: Methuen, 1969. Ch. 30.

Evaluates the potential impact of free trade on the Canadian economy, particularly on the manufacturing sector.

2036. — — — — .

U.S.-Canadian free trade: the potential impact on the Canadian economy, by Paul and Ronald J. Wonnacott. Montreal: Private Planning Association of Canada, 1968.

Essentially a condensation of the key elements in their *Free trade between the United States and Canada: the potential economic effects*.

2037. WONNACOTT, RONALD J. and PAUL.

Free trade between the United States and Canada: the potential economic effects. Cambridge, Mass.: Harvard University Press, 1967.

An analysis of the economic consequences of a free trade area composed of the United States and Canada. The eighteen chapters are divided into four parts: "Absolute advantage: the location of industry under free trade"; "Comparative advantage: the international adjustment mechanism"; "The incidence of tariffs: analysis of present prices, costs and money income"; and "Policy issues and conclusions". Of particular interest:

Part I, Ch. 9 — Federal taxes.

Part III — The incidence of tariffs.

App. A — Canadian automotive protection, 1961-1964: content provisions, the Bladen Plan, and export incentives.

App. B — The Automotive Agreement of 1965.

2038. WONNACOTT, RONALD J.

Les options commerciales du Canada. Ottawa, Imprimeur de la Reine, 1975. XXVI, 246 p.

Etude d'économétrie sur les principales options commerciales du Canada en 1975. L'auteur recommande la recherche du libre échange multilatéral.

A lire: Exposé sommaire; XVIII

Introduction; p. 1-28, sur le libre échange multilatéral.

Deuxième partie; solutions de rechange au libre échange multilatéral, p. 29.

Troisième partie; comparaison des formules de libre échange, p. 93.

2039. — — — — .

"Tariff policy". In Lawrence H. Officer and Lawrence B. Smith, eds., *Canadian economic problems and policies*. Toronto: McGraw-Hill, 1970. pp. 126-141.

An examination of the possible benefits to Canada of membership in a free trade area.

— — — — .

"The Automotive Agreement of 1965".

Co-author. See citation under P. Wonnacott.

2040. — — — — .

"Trade arrangements among industrial countries: effects on Canada". In Bela Belassa, M.E. Kreinin, R.J. Wonnacott, F. Hartog, S.J. Wells, S.B. Linder, Kugoshi Kojima, Douglas Dosser and W.B. Kelly, Jr., *Studies in trade liberalization: problems and prospects for the industrial countries*. Baltimore: Johns Hopkins Press, 1967. Ch. 3.

Discusses Canada's present trade position, and the potential effects of a Canada-U.S. free trade area.

— — — — .

Trade liberalization and the Canadian furniture industry.

Co-author. See citation under D. Bond.

— — — — .

"U.S.-Canadian free trade".

Co-author. See citation under P. Wonnacott.

— — — — .

U.S.-Canadian free trade: the potential impact on the Canadian economy.

Co-author. See citation under P. Wonnacott.

2041.

"World documents: Imperial Economic Conference, Ottawa, 1932". *Current History*, 23(136): 386-388, Dec. 1952.

An official summary of the results of the Conference.

2042. WRONG, GEORGE N.

Canada and the American Revolution: the disruption of the first British Empire. Toronto: Macmillan, 1935.

A history of British North America, 1763-83. Includes a discussion of British mercantile policy as a factor in causing the American Revolution. Of particular interest:

Ch. 7 — The control of colonial trade.

Ch. 8 — The taxing of the colonies.

Ch. 9 — Tea.

Ch. 10 — The turning to independence.

2043. WYNDHAM WHITE, ERIC.

Le G.A.T.T. organisation internationale du commerce. Genève. Secrétariat de l'Accord général sur les tarifs douaniers et le commerce, 1961. 13 p.

Dans cette causerie faite devant l'Institut polonais d'affaires internationales à Varsovie, l'auteur fait l'historique du G.A.T.T. et donne les principes fondamentaux de cette organisation. Ensuite il analyse le caractère contractuel de l'Accord et pour terminer, nous présente les réalisations dans le cadre de cet Accord.

2044. — — — — .

Les dix premières années du G.A.T.T. Genève, Secrétariat de l'Accord général sur les tarifs douaniers et le commerce, 1961. 16 p.

A travers l'historique des dix premières années d'application de l'Accord général sur les tarifs douaniers et le commerce, l'auteur essaie de nous présenter la physionomie mouvante du commerce international dans le monde d'après-guerre.

2045. — — — — .

“Negotiations in prospect”. In C. Fred Bergsten, ed., *Toward a new world trade policy: the Maidenhead Papers*. Lexington, Mass.: D. C. Heath, 1975. Ch. 19.

A former Director-General of GATT reviews the present inadequacies of the institution and makes recommendations for various changes in trade rules and institutional arrangements.

2046. WYNNE, WILLIAM H.

“The Canadian federal sales tax”. *National Tax Association, Bulletin*, 26(1): 5-14, Oct. 1940. Also in *Canadian Chartered Accountant*, 38(3): 176-193, Mar. 1941.

A review of the development, nature and operation of the Canadian federal sales tax, 1920-1940. The article is broken up into parts, entitled as follows:

- Introduction.
- Changes in the form and amount of the tax.
- Collection and administration of the tax.
- Exemptions.
- The incidence of the tax.

2047. YADOV, GOPAL J.

“Discriminatory aspects of Canada’s imports of manufactured goods from less developed countries”. *Canadian Journal of Economics*, 5(1): 70-83, Feb. 1972.

An extension of “Canada’s economic policies toward the less-developed countries” (*Canadian Journal of Economics*, 1(4): 669-698, Nov. 1968) by G. Reuber. Examines the combined impact of tariffs and quotas on imports, and compares nominal tariff rates and the relative reduction in the value of imports from developed and less developed countries due to these tariff rates.

2048. — — — — .

The discriminatory aspects of Canada’s imports of manufactured goods from the less developed and the developed countries. Unpublished Ph.D. dissertation. Queen’s University, 1969.

Provides a method of measuring discrimination by developed countries against less developed countries, and applies it in the context of Canadian import policy (using 1964 data). Table of contents reads as follows:

- Ch. 1 — The concept and purpose of discrimination in import policy and the structure of Canada’s imports of manufactured goods.
- Ch. 2 — The equivalence and additivity of import control methods.

- Ch. 3 — The non-tariff barriers to imports in Canada.
- Ch. 4 — The selection of manufactured goods of interest in the export of the less developed and developed countries.
- Ch. 5 — The measurement of discrimination in terms of the nominal tariff rates.
- Ch. 6 — The measurement of discrimination in terms of the effects:
(1) method.
- Ch. 7 — The measurement of discrimination in terms of the effects:
(2) the data.
- Ch. 8 — Summary and conclusion.

2049. YOUNG, D. MACMURRAY.

The working of the British Colonial Office, 1812-1830. Unpublished Ph.D. dissertation. University of London, 1955.

Chapter 7, "Customs house salaries", describes the old fee system which was eventually abolished because of protests from the colonies, especially the Maritimes, and which led to an effort by the Colonial Office to make the colonial legislatures pay for the salaries, while leaving the authority to the Crown.

2050. YOUNG, JOHN H.

Canadian commercial policy. (A Study for the Royal Commission on Canada's Economic Prospects). Ottawa: Royal Commission on Canada's Economic Prospects, 1957.

A study of Canadian tariff history and policy. Table of contents reads as follows:

- Ch. 1 — Introduction.
- Ch. 2 — Summary.
- Ch. 3 — Colonial preference to the National Policy.
- Ch. 4 — The National Policy, 1879-1939.
- Ch. 5 — The war and postwar years.
- Ch. 6 — The effect of the tariff on prices.
- Ch. 7 — The effect of the tariff on Canadian income.
- Ch. 8 — A description of the Canadian tariff.
- Ch. 9 — Principles of tariff making.
- Ch. 10 — Other instruments of commercial policy.
- Ch. 11 — The economic consequences of alternating tariff policies.

2051. — — — — .

La politique commerciale du Canada. Imprimeur de la Reine, Ottawa, 1952. 255 p.

Evolution du tarif douanier du Canada:

— Chap. 3: De la préférence coloniale à la politique nationale.

— Chap. 4: La politique nationale de 1879 à 1939.

— Chap. 5: Les années de guerre et d'après-guerre.

— Chap. 6: Répercussions du tarif douanier sur les prix.

— Chap. 7: Répercussions du tarif douanier sur le revenu du Canada.

Structure du tarif douanier du Canada:

— Chap. 8: Description du tarif douanier du Canada.

— Chap. 9: Principes de tarification.

— Chap. 10: Autres instruments de la politique commerciale.

Les conséquences économiques des autres politiques tarifaires.

— Chap. 11: Les conséquences économiques des autres politiques.

2052. — — — — .

Some aspects of Canadian economic development. Unpublished Ph.D. dissertation. Cambridge University, 1955.

A study comparing the performance of the U.S. and Canadian economies. Chapter 7, "The national policy", includes an assessment of Canadian tariff policies.

— — — — .

Trade liberalization and a regional economy: studies of the impact of free trade on British Columbia.

Co-author. See citation under R. Shearer.

2053. ZIMMERN, ALFRED.

"The open door and reciprocity". *Queen's Quarterly*. 40(4): 501-515, Winter 1933.

Discusses the new issues of principle opened up by the 1932 Ottawa Conference in respect to the economic relations between the self-governing parts of the Empire and the non-self-governing colonies.

2054. ZINS, RAYMOND et BOLDUC, ANDRÉ.

Le protectionnisme, dans *Commerce*. Vol. 66, n° 4. avril 1964. pp. 30-32, 100.

Les mesures protectionnistes constituent-elles une entrave au progrès? Le libre échange engendre-t-il vraiment l'efficacité maximum? Ces quelques considérations sur certaines pratiques restrictives en matière d'échange commerciaux veulent jeter un peu de lumière sur ces questions. (concernant le Canada)

TITLE INDEX

- A businessman's guide to Canadian customs laws and procedures*, by G.W. Albright. 970
- A Canada-U.S. free trade arrangement: survey of possible characteristics*, by Sperry Lea. 1619
- A Canada-United States customs union: a study of trade relations between Canada and the United States with particular reference to the possibility of a customs union between the two countries*, by Paul G. Hastings. 1478
- "A Canadian declaration of independence", by Gerald S. Graham.
- "A Canadian looks at American trade policy", by John J. Deutsch. 1287
- "A Canadian's view of preferences", by Charles E. Tanner. 1943
- A caricature history of Canadian politics*, by John Wilson Bengough. 1034
- A charter for world trade*, by Clair Wilcox. 2017
- "A classical tax-subsidy problem", by Gerard Debreu. 223
- A collection of several commissions, and other public instruments, proceeding from his Majesty's royal authority, and other papers relating to the state of the Province of Quebec in North America, since the conquest of it by the British arms in 1760*, by Francis Maseres. 1698
- "A comment on a 'Note on customs unions and direct foreign investment' ", by Anthony Scaperlanda and Eldon Reiling. 793
- "A comment on empirical estimates of trade creation and trade diversion", by Hossein Askari. 26
- "A comment on Professor Kaldor's comparison of an expenditure and an income tax", by D.A. Dixon. 232
- "A comment: the Bladen Plan for increased protection for the automotive industry", by Neil B. McDonald. 1666
- "A comparative analysis of three variations of sales taxes", by Haskell Philip Wald. 909
- "A comparison of the distributional effects of inflation and taxation", by Boris P. Pesek. 715
- A contribution to customs union theory*, by Donald M. Chaffee, Jr. 163
- A contribution to the general equilibrium theory of preferential trading*, by Murray C. Kemp. 431
- A contribution to the theory of customs unions*, by Ramchandra G. Akkihal. 4
- "A contribution to the theory of taxation", by F.P. Ramsey.
- "A contribution towards a theory of customs unions", by H. Makower and G. Morton. 585
- "A critical rehabilitation of effective protection theory", by William P. Travis. 878
- "A Disneyland dilemma: two-part tariffs for a Mickey-Mouse monopoly", by Walter Y. Oi. 694
- "A further word on I.D. Andrews and the Reciprocity Treaty of 1854", by Donald C. Masters. 1704
- "A general equilibrium analysis of excise taxes", by Paul J. Wells. 929

- A general equilibrium analysis of protection: the effects of protection in Australia*, by David H. Evans. 285
- A general equilibrium analysis of the economic impact of discriminatory tariff reductions*, by Elmer R. Gooding. 345
- "A general sales tax and the level of employment: a reconsideration", by John F. Due. 246
- "A generalized theory of the effects of tariffs on the terms of trade", by J. Bhagwati and H.G. Johnson. 95
- A history of Canada*, by Carl Wittke. 2030
- A history of French commercial policies*, by Frank A. Haight. 1463
- A history of taxation and taxes in England from the earliest times to the present day*, by Stephen Dowell. 1313
- A history of the custom revenue in England from the earliest times to the year 1827*, by Hubert Hall. 1464
- A history of the excise*, by Bertram R. Leftwich. 1626
- "A linear programming analysis of tariff protection", by Gerald M. Lage. 540
- A mathematical reformulation of the general theory of international trade*, by Theodore O. Yntema. 960
- "A mathematical theory of the incidence of taxation", by Ronald W. Shephard. 810
- "A model for the study of protected oligopolies", by Stefan Stykolt and Harry C. Eastman.
- "A multilateral model of trade balancing tariff concessions", by Robert E. Baldwin and Gerald M. Lage. 540
- "A neglected phase of tariff controversy", by D.B. Copland. 189
- "A new argument for protectionism?", by Alexandre Kafka. 482
- "A new look at customs union theory", by C.A. Cooper and B.F. Massell. 186
- "A North American zollverein", by Charles Lindsey. 1641
- "A note on dumping and social welfare", by R.A. Cocks and Harry G. Johnson. 177
- "A note on export taxation", by J. H. Auten. 29
- "A note on Israel Dewolfe Andrews: opportunist or diplomat", George Wilson. 2025
- "A note on proportionally distributed quotas", by Rachel McCulloch and Harry G. Johnson. 600
- "A note on tariff theory", by D.B. Copland. 190
- "A note on tariff valuation bases, economic efficiency and the effects of preferences", by Harry G. Johnson. 451
- "A note on tariffs and subsidies", by G.W.G. Browne. 139
- "A note on tariffs and subsidies", by Michael Michaely. 628
- "A note on tariffs and the terms of trade", by Nicholas Kaldor. 485
- "A note on 'Tariffs, the terms of trade, and the distribution of national income' ", by I.A. McDougall. 603
- "A note on the effective rate of protection and the period of production", by S. Guisinger and D. Schydowsky. 370
- "A note on the equivalence of tariffs and quotas", by Hirofumi Shibata. 814

- "A note on the equivalence of tariffs and quotas", by Gopal J. Yadov. 957
- "A note on the incidence of protective import duties", by S.J. Chapman. 164
- "A note on 'The postwar literature on externalities: an interpretive essay'", by Dean A. Worcester. 956
- "A note on the progressive consumption tax", by Pao L. Cheng. 166
- "A note on the relative merits of tariffs and subsidies", by J. de V. Graaf. 350
- "A note on the theory of tariffs", by Henri Denis. 228
- "A note on the treatment of import duties in the measurement of gross domestic product", by Robert L. Sammons. 781
- "A note on the transport costs and the choice of a tariff valuation base", by W.G. Waters. 920
- "A plea for the value added tax", by Richard W. Lindholm. 567
- A possible plan for a Canada-U.S. free trade area: a staff report*, by the Private Planning Association of Canada, Canadian-American Committee. 1814
- "A progressive consumption tax", by Walter A. Morton. 661
- "A proposed revision of excise tax theory," by Earl R. Rolph. 764
- "A quantitative approach to the study of the effects of imperial policy upon colonial welfare: some preliminary findings", by Robert P. Thomas. 1960
- "A re-appraisal of the principles of resource allocation", by E.J. Mishan. 638
- "A reconsideration of the theory of tariffs", by T. de Scitovsky. 801
- A reconstruction of economics*, by Kenneth E. Boulding. 122
- "A rehabilitation of export subsidies", by J. Wemelsfelder. 933
- "A reply", by Ralph C. D'Arge. 17
- "A reply", by Milton Friedman. 322
- "A reply, and further thoughts on customs unions", by B.F. Massell. 186
- "A reply to Mr. Davidson", by Paul Wells. 930
- "A reply to Professor Kirman", by Jagdish Bhagwati. 96
- "A reply to Professor Robbins", by E.C. Wise. 950
- "A reply to Professor Schultz", by Roland R. Renne. 752
- "A revised safeguard clause for GATT?", by Jan Tumlrir. 1973
- A statement by the Committee on Canadian commercial policy*, by the Private Planning Association of Canada, Canadian Trade Committee. 1813
- A study in public finance*, by A.C. Pigou. 721
- A study in the theory of incidence of taxation*, by Osmo V. Jaskari. 442
- A study of the General Agreement on Tariffs and Trade*, by K.R. Gupta. 1459
- A survey of international trade theory*, by Gottfried Haberler. 375
- "A survey of the theory of international trade", by John S. Chipman. 167
- "A.T. Galt and Canadian fiscal autonomy", by Donald C. Masters. 1705
- "A tariff reformer of 1713", by Katherine F. Doughty. 1311
- A theoretical analysis of excise tax incidence*, by Paul J. Wells. 931
- "A theoretical analysis of smuggling", by Jagdish Bhagwati. 97
- "A theory for optimum tariff policy", by V.R. Panchamukhi. 703
- "A theory of commodity, income and capital taxation", by Michal Kalecki. 488

- "A theory of excise subsidies", by Earl R. Rolph. 765
- "A theory of excise subsidies: comment", by Lawrence Abbott. 2
- "A theory of excise subsidies: reply", by Earl R. Rolph. 766
- "A tree (protection) and its fruit", by J.H. Putman. 739
- "A value-added tax?", by C.T. Edwards. 268
- "A year of the Canadian Trade Agreement", by Herbert Feis. 1369
- "Accumulation, work incentive, and the expenditure tax", by Robert Solo. 837
- "Across-the-board nominal tariff changes and the effective rate of protection", by Clark J. Leith. 548
- "Activity based taxation and environmental control", by Robert D. Ebel. 263
- "Ad valorem and specific taxes", by John F. Due. 247
- "Ad valorem and specific taxes on prices: reply", by Paul Taubman. 861
- "Ad valorem and unit taxes compared", by Daniel B. Suits. 850
- Administration and the Carter Report*, by Harold Buchwald. 1105
- Administration of the English customs service, 1307-1343*, by Robert L. Baker. 1009
- "Administrative protectionism: a problem in commercial policy", by E.M. Winslow. 949
- "Advantages of value added or other consumption tax at the federal level", by John S. Nolan. 688
- "After the Kennedy Round", by Caroline M. Miles. 1743
- "After the Ottawa Conference", by J.M. MacDonnell. 1667
- "Aggregation problems in the measurement of effective protection", by Giorgio Basevi. 61
- "Allocating the tax burden", by A. Milton Moore. 649
- "Altering the tax structure to promote economic growth: trade-offs between the sales tax and the corporate tax", by Douglas C. Brown. 1092
- "America and the Commonwealth: the economic case for empire preference". 977
- America in the market place: trade, tariffs, and the balance of payments*, by Paul H. Douglas. 1312
- "American and Canadian experience with the sales tax", by John F. Due. 1322
- American colonial government, 1696-1765: a study of the British Board of Trade in its relation to the American colonies, political, industrial, administrative*, by Oliver M. Dickerson. 1291
- "American commercial union", by Wharton Barker. 1015
- American impetus to Canadian nationhood: Canadian-American relations, 1905-1927*, by Carl G. Winter. 2029
- "American interest in commercial union with Canada, 1854-1898", by Gary Pennanen. 1787
- An analysis of direct and indirect taxation: a reordering of some basic concepts in tax theory*, by George Babilot. 30
- "An approach to the problem of tariff burdens on western Canada", by F.J. Westcott. 2011
- "An economic entente involving the United States, Canada and Great Britain", by F. Cyril James. 1519

- "An economic justification of protectionism", by Everett E. Hagen. 380
 "An economic justification of protectionism: comment", by Anthony Y. Koo. 514
 "An economic justification of protectionism: reply", by Everett E. Hagen. 381
 "An economic theory of protectionism, tariff bargaining and the formation of customs unions", by Harry G. Johnson. 452
 "An empirical analysis of the retail sales tax with policy recommendations", by Reed R. Hansen. 387
 "An empirical test of sales-tax regressivity", by David G. Davies. 214
 "An empirical test of the GATT hypothesis", by M.D. Steuer and G.F. Erb. 843
 "An essay in the theory of tariffs", by S.A. Ozga. 699
 "An evaluation of the Report", by Richard A. Musgrave. 1763
An expenditure tax, by Nicholas Kaldor. 486
 "An expenditure tax", by D.T. Lakdawala. 542
 "An Indian view of the expenditure tax", by Om Prakash. 730
 "An introduction to customs tariffs", by Richard Lang. 1589
An outline of a new trade strategy for Canada, by the Economic Council of Canada. 1160
 "Analysis of consumption taxes in terms of the theory of income determination", by Cary E. Brown. 134
Annexation, preferential trade and reciprocity: an outline of the Canadian annexation movement of 1849-50, with special reference to the questions of preferential trade and reciprocity, by Cephas D. Allin and George M. Jones. 975
Annual report, by the Anti-dumping Tribunal of Canada. 1124
Annual report, by the Department of Finance, Advisory Board on Tariffs and Taxation, Canada. 1149
Anti-dumping and countervailing duties, by GATT. 1395
 "Anti-inflationary implications of alternative forms of taxation", by Richard Goode. 342
 "Application of statistics to some problems of sales tax", by Sunil R. Sarkar. 791
 "Arguments for tariffs", by J. Black. 117
Arthur Meighen: a biography, by Roger Graham. 1441
 "Article XXIV of the GATT rules", by A. Loveday. 1656
Aspects of the theory of tariffs, by Harry G. Johnson. 453
Atlantic tariffs and trade, by Political and Economical Planning. 1799
Attempts at imperial economic planning, 1887-1919: the Canadian response, by Suzann C. Buckley. 1106
Back to prosperity: the great opportunity of the Empire Conference, by Stephen Leacock. 1620
 "Background to the Grenville program 1757-1763", by Thomas C. Barrow. 1016
 "Balance of payments aspects of tax harmonization", by Melvyn B. Krauss. 516
Barriers to trade between Canada and the United States, by Francis Masson and J.B. Whitely. 1702
Barriers to world trade: a study of recent commercial policy, by Margaret S. Gordon. 1430

- "Beggars-my-neighbour remedies for unemployment", by Joan Robinson. 762
- "Benthamism and protection", by Karel F. Ficek. 296
- "Bickerdike's theory of incipient taxes", by F.Y. Edgeworth. 264
- "Border taxes, border tax adjustments, comparative advantage, and the balance of payments", by Harry G. Johnson and Mel Krauss. 454
- Brief to the Honourable W.E. Harris, Minister of Finance, re imports of cooking and heating appliances from the United States and the effect on the Canadian industry, Jan. 1955*, by the Department of Finance, Canada. 1144
- British attitudes toward Canada, 1822-1849*, by Peter Burroughs. 1111
- British colonial developments, 1774-1834: select documents*, ed. by Vincent Harlow and Frederick Madden. 1469
- British colonial policy in the age of Peel and Russell*, by W.P. Morrell. 1758
- British colonial policy, 1754-1765*, by George L. Beer. 1026
- British colonial theories, 1570-1850*, by Klaus E. Knorr. 1557
- "British imperial federation", by W.R. Smith. 1910
- "British imperial policy and the economic interpretation of the American Revolution", by Robert P. Thomas. 1961
- "British imperial preference and Sir Robert Peel", by Robert L. Schuyler. 1879
- "British mercantilism and the economic development of the Thirteen Colonies", by Curtis P. Nettels. 1768
- British opinion and the American Revolution*, by Dora Mae Clark. 1216
- British policy and Canada, 1774-1791: a study in 18th century trade policy*, by Gerald S. Graham. 1437
- "British policy and colonial growth: some implications of the burden from the Navigation Acts", by Roger L. Ransom. 1824
- "British preference in Canada", by Edward Porritt. 1802
- British preference in Canadian commercial policy*, by Douglas R. Annett. 987
- British public finance and administration, 1774-92*, by J.E.D. Binney. 1045
- British subministers and colonial America, 1763-1783*, by Franklin B. Wickwire. 2016
- "Budget adjustments with a consumption tax", by J.F. Brothwell. 133
- Business and government in Canada: selected readings*, by K.J. Rea and J.T. McLeod. 1830
- "Calculating the value-added tax", by Alan A. Tait. 854
- "Camden, Carmarden, and the customs", by Howell A. Lloyd. 1644
- "Can the lion tame its cubs?", by Otto D. Tolischus. 1963
- "Can the tariff be made scientific?", by George Crompton.
- Canada adjusts to the results of the Kennedy Round*, by the Department of External Affairs, Information Division, Canada. 1131
- "Canada and economic union", by Roy A. Matthews. 1709
- "Canada and GATT: the background of tariff negotiations this fall", by J. Harvey Perry. 1790
- "Canada and imperial federation", by J.W. Longley. 1648

- Canada and its provinces: a history of the Canadian people and their institutions by one hundred associates*, ed. by Adam Shortt and Arthur G. Doughty. 1895
- "Canada and Mr. Goldwin Smith", by F. Hincks. 1495
- "Canada and reciprocity", by John Charlton. 1210
- Canada and the American Revolution: the disruption of the first British Empire*, by George N. Wrong. 2042
- Canada and the Empire: a study of Canadian attitudes to the Empire and imperial relationships since 1867*, by William H. Troop. 1971
- Canada and the Empire: an examination of trade preferences*, by Edwin S. Montagu. 1750
- "Canada and the most-favoured-nation treaties", by Oscar D. Skelton. 1904
- Canada and the new international economy: three essays*, ed. by Edward H. English. 1351
- "Canada and the preference: Canadian trade with Great Britain and the United States", by Morley Wickett. 2015
- Canada and the States: recollections, 1851-1886*, by E.W. Watkin. 2005
- Canada and the United States: some aspects of the history of the Republic and the Dominion*, by Hugh L. Keenleyside. 1545
- Canada and the United States: the Civil War years*, by Robin W. Winks. 2027
- "Canada at the Ottawa Conference". 1180
- Canada, 1896-1921: a nation transformed*, by Robert R. Brown and Ramsay Cook. 1099
- Canada, 1874-1896: arduous destiny*, by Peter B. Waite. 1995
- Canada First: a bundle of little egotisms*, by David P. Gagan. 1402
- "Canada First: a minor party in microcosm", by G.M. Hougham. 1503
- Canada in a changing world economy*, by Harry G. Johnson. 1525
- Canada in a wider economic community*, by H. Edward English, Bruce W. Wilkinson and H.C. Eastman. 1351
- "Canada in an interdependent North Atlantic economy", by Harry C. Eastman. 1338
- Canada in cartoon: a pictorial history of the Confederation years 1867-1967*, comp. by William C. Werthman. 2010
- Canada in the world economy*, by John A. Stovel. 1928
- "Canada: the Tariff Board and tariff policy". 1181
- "Canada-U.S. Automotive Agreement: the sectoral approach", by Charles Stedman. 1920
- Canada-United States economic relations*, by Irving Brecher and S.S. Reisman. 1085
- Canada's approach to multilateral trade negotiations under the General Agreement on Tariffs and Trade*, by the Canadian Export Association. 1182
- "Canada's co-operation in Prohibition enforcement", by Robert L. Jones. 1540
- "Canada's economic policies toward the less-developed countries", by Grant L. Reuber. 1836
- "Canada's experience with the Manufacturers' Sales Tax", by John F. Due. 1323

Canada's foreign economic policy, by H.I. MacDonald. 1665

Canada's foreign trade, by the Department of External Affairs, Information Division, Canada. 1132

"Canada's foreign trade problems", by Harry G. Johnson. 1526

Canada's interest in Geneva Trade Conference, by the Department of External Affairs, Information Division, Canada. 1133

Canada's interest in the trade problems of the less developed countries, by Grant L. Reuber. 1837

Canada's international trade: an analysis of recent trends and patterns, by Bruce W. Wilkinson. 2018

"Canada's national policy", by Edward Porritt. 1803

Canada's national policy, 1883-1900: a study in Canadian-American relations, by Robert C. Brown. 1095

"Canada's policy problem", by Arthur J. Smith. 1908

"Canada's rejection of reciprocity", by Oscar W. Skelton. 1905

"Canada's rejection of reciprocity in 1911", by L. Ethan Ellis. 1349

Canada's role in Britain's trade, by Edward M. Cape. 1191

Canada's role in the world trading economy, by the Department of External Affairs, Information Division, Canada. 1134

"Canada's tariff mood towards the United States", by Edward Porritt. 1804

"Canada's tariff reprisals against America", by Grant Dexter and J.A. Stevenson. 1290

"Canada's taxation problems", by J. Harvey Perry. 1791

Canada's trade in a changing world, by the Department of External Affairs, Information Division, Canada. 1135

"Canadian agriculture and the tariffs and trade negotiations at Torquay, 1950-51", by A.E. Richards. 1840

"Canadian-American reciprocity: a Canadian view", by Roy A. Matthews. 1710

"Canadian-American reciprocity: a reply", by Lawrence H. Officer. 1776

Canadian-American reciprocity and regional development at mid-continent, ed. by John L. Hazard. 1481

Canadian-American relations, 1849-1874, by Lester B. Shippee. 1893

Canadian-American relations, 1875-1911, by Charles C. Tansill. 1944

Canadian-American relations in the latter part of the nineteenth century, by Robert C. Brown. 1096

"Canadian and American reciprocity and the future of the fiscal question", by L.L. Price. 1812

"Canadian Anti-dumping Act", by W.F. Willson. 2024

"Canadian automotive protection: content provisions, the Bladen Plan and recent tariff changes", by Paul Wonnacott. 2033

"Canadian autonomy and American reciprocity: a Canadian view", by George E. Foster. 1379

"Canadian autonomy and American reciprocity: an English view", by Roger Lethbridge. 1636

Canadian bar papers on tax reform 1971: presented at the 1971 annual meeting of the Canadian Bar Association, Banff, Alberta, by CCH Canadian. 1118

Canadian commercial policy, by John H. Young. 2050

Canadian constitutional development shown by selected speeches and despatches with introductions and explanatory notes, by H.E. Egerton and W.L. Grant. 1346

Canadian economic history, by W.T. Easterbrook. 1337

Canadian economic policy, ed. by T.N. Brewis and others. 1087

Canadian economic problems and policies, by Lawrence H. Officer and Lawrence B. Smith. 1774

Canadian economic thought: the political economy of a developing nation, 1814-1914, by Craufurd D. Goodwin. 1428

"Canadian excise taxes and inflation control", by Jared Sparks. 1917

Canadian fiscal facts: principal statistics of Canadian public finance, by the Canadian Tax Foundation. 1187

Canadian government programs and services, by CCH Canadian. 1119

"Canadian government purchasing policy", by Klaus Stegemann and Keith Acheson. 1921

Canadian international trade classification numeric index, by Statistics Canada. 1173

Canadian law of customs and excise, by Keith E. Eaton and Norman A. Chalmers. 1345

Canadian non-tariff barriers to trade, by Klaus Stegemann. 1922

Canadian party platforms, 1867-1968, comp. by D.W. Carrigan. 1193

"Canadian reciprocity again?", by D.M. Le Bourdais. 1622

"The Canadian Reciprocity Agreement", by Oscar W. Skelton. 1907

Canadian sales and excise tax guide. 1186

Canadian tariff levels 1870-1959, by Hugh M. Pinchin. 1797

"Canadian tariff policy", by C.L. Barber. 1014

"Canadian tariff policy", by Orville J. McDiarmid. 1720

"Canadian tax reform and Henry Simons", by Kenneth L. Carter. 1197

Canadian-West Indian union: a forty year minuet, by Robin W. Winks. 2028

"Capital mobility in a tariff-ridden international economy", by James J. Rakowski. 741

Changes in trade restrictions between Canada and the United States, by Constant Southworth and W.W. Buchanan. 1916

"Characteristics, developments and present status of consumption taxes", by Paul Studenski. 849

"Charles Townshend and American taxation in 1767", by P.D.G. Thomas. 1959

Classical and contemporary theories of taxation: an analysis of the aggregative approach to tax policies in the two schools, by Sevim Gorgun. 346

Classical political economy and the colonies, by Donald Winch. 2026

"Clothing exemptions and sales tax regressivity", by Jeffery M. Schaefer. 794

"Clothing exemptions and sales tax regressivity: note", by David G. Davies. 215

- Colbert and a century of French mercantilism*, by Charles W. Cole. 1228
- "Collection and enforcement of state consumption excise taxes", by Joseph W. Houston and John R. Berryman. 431
- Colonial Admiralty jurisdiction in the seventeenth century*, by Helen J. Crump. 1261
- Colonial tariffs*, by J.W. Root. 1850
- "Comment", by Kenneth E. Boulding. 123
- "Comments on the theory of customs unions", by James R. Melvin. 616
- Commercial policy in the Canadian economy*, by Orville J. McDiarmid. 1721
- "Commercial policy under fixed and flexible exchange rates", by Edward Tower. 416
- "Commercial union of Canada and the United States", by Archibald McGoun. 1725
- Commercial union, unrestricted reciprocity and the background to the election of 1891*, by Jan A. Hodson. 1499
- "Commercial unionists in Canada and the United States", by Robert C. Brown. 1097
- "Commercial unity with the colonies", by Augustus Loftus. 1645
- "Commodity taxation and equity", by David G. Davies. 216
- "Commodity taxation as a determinant of trade", by James R. Melvin. 617
- "Commodity taxes, variable labour supply and trade", by Keith Acheson. 3
- "Commodity trade, export taxes and economic development", by Edwin P. Reubens. 754
- "Comparative advantage and the theory of tariffs: a multi-country, multi-commodity model", by Ronald W. Jones. 475
- "Comparative tax analysis and economic methodology", by James M. Buchanan. 142
- "Comparison of different forms of trade barriers", by Franklyn D. Holzman. 416
- "Complementarity and excess burden of taxation", by W.J. Corlett and D.C. Hague. 201
- "Complementarity and the lowering of tariffs", by F.V. Meyer. 626
- "Completing the GATT: toward new international rules to govern export controls", by C. Fred Bergsten. 1040
- "Concepts of sales taxation", by Clara K. Sullivan. 851
- Confederation to 1949*, ed. by Robert C. Brown and M.E. Prang. 1098
- Consolidated index to customs law and regulations*, by the Department of National Revenue, Customs and Excise, Canada. 1157
- "Consumption tax and wages type and consumption type of value added tax", by Carl S. Shoup. 819
- "Consumption taxation as an instrument of economic control", by Albert G. Hart. 390
- "Consumption taxes and compensatory finance", by Alan T. Peacock and John Williamson. 709

"Consumption taxes and income determination: comment", by Lawrence S. Ritter. 757

"Continentalism in the automotive industry", by R.D. Brown. 1094

Contraband cargoes: seven centuries of smuggling, by Neville J. Williams. 2022

Control and sales of alcoholic beverages in Canada, by Statistics Canada. 1174

Control of international trade, by Heinrich Heuser. 406

"Correct and incorrect methods of determining the effectiveness of the tariff", by Henry Schultz. 802

"Cost theory and the theory of international trade", by Michael L. Hoffman. 414

Customs administration in Canada: an essay in tariff technology, by Gordon Blake. 1053

"Customs fees in Nova Scotia", by Marion Gilroy. 1415

"Customs history and records of trade and shipping", by E.A. Carson. 1195

"Customs red tape: protectionism smokescreen", by G.A. Elliott. 1347

"Customs revenue of Edward II: from the Lord Treasurer's remembrancer's enrolled customs accounts of the reign", by James H. Ramsay. 1823

Customs tariff: index to commodities, by the Department of National Revenue, Canada. 1154

Customs tariff 1907: proposals to the Minister of Finance, by Algoma Steel and others. 971

Customs tariffs: index to regulations and instructions, by the Department of National Revenue, Customs and Excise, Canada. 1158

"Customs union and the theory of tariffs", by Sven W. Arndt. 21

"Customs union theory: ten years later", by Melvyn B. Krauss. 517

"Customs unions: a criterion for welfare gains in the general case", by James R. Williams. 942

Customs unions: a tool for peace, by Leopold Kohr. 513

Customs unions: an index number approach, by James R. Williams. 943

"Customs unions and direct foreign investments: a correction and further thoughts", by Ralph C. D'Arge. 18

"Customs unions and free-trade areas under GATT: a comment", by A. Tovias. 875

"Customs unions and free-trade areas under GATT: a reappraisal", by F.A. Haight. 382

"Customs unions and welfare improvement: a clarification", by Jagdish Bhagwati. 98

"Customs unions from a single-country viewpoint", by Franz Gehrels. 327

"Customs unions: influence of their size on their effect", by Jan Tinbergen. 868

"Deflationary effects of outlay and income taxes", by Amotz Morag. 650

"Demand inflation and effective protection", by David B. Humphrey. 427

Democracy in the Canadas, 1759-1867, by D. Hugh Gillis. 1414

"Devaluation, monetary policy and border tax adjustments", by Eitan Berglas. 85

"Devaluation versus import restriction as an instrument for improving foreign trade balance", by Sydney S. Alexander. 5

- "Differential tariffs, negative value-added and the theory of effective protection", by Augustine H. Tan. 856
- "Differential tax incidence: large versus small tax changes", by Melvyn B. Krauss. 518
- "Differential taxation, public goods and economic efficiency", by Joseph E. Stigletz and P. Dasgupta. 845
- "Direct and indirect taxation in economic literature", by Charles J. Bullock. 150
- "Direct versus indirect taxation", by Carsten Welinder. 926
- "Direct versus indirect taxes", by I.M.D. Little. 576
- "Direct versus indirect taxes: welfare implications", by Richard Goode. 343
- Discrimination in international trade: the policy issues, 1945-1965*, by Gardner Patterson. 707
- "Discriminatory aspects of Canada's imports of manufactured goods from less developed countries", by Gopal J. Yadov. 2047
- "Discriminatory tariff reduction: a Marshallian analysis", by Harry G. Johnson. 455
- "Discussion", by R.H. Allen and David L. MacFarlane. 973
- "Discussion", by Carl S. Shoup and Harold M. Somers. 820
- "Discussion", by Maurice D. Weinrobe. 925
- "Discussion of 'Effects of taxation on risk-taking' ", by David William H. Cass. 161
- "Discussion of 'The cost to American of British imperial policy'", by Jonathan R. Hughes. 1508
- "Distribution of tax burdens in 1948", by Rufus S. Tucker. 885
- "Distribution of tax payments by income groups: a case study for 1948", by R.A. Musgrave, J.J. Carroll, L.D. Cook and L. Frane. 670
- "Distribution of the consumption tax load", by James W. Martin. 534
- "Distributive effects of an excise tax on a monopolist", by J.N. Behrman. 78
- "Disturbing prospects", by Stefan Stykolt and Harry C. Eastman. 1933
- Documents and speeches on British Commonwealth affairs, 1931-1952*, ed. by Nicholas Mansergh. 1687
- Documents and speeches on Commonwealth affairs, 1952-1962*, ed. by Nicholas Mansergh. 1688
- Documents illustrative of the Canadian constitution*, ed. by William Houston. 1505
- Documents of the Canadian constitution, 1759-1915*, ed. by W.P.M. Kennedy. 1548
- Documents on Canadian external relations*, by the Department of External Affairs, Canada. 1129
- Documents on Canadian foreign policy, 1917-1939*, ed. by W.A. Riddell. 1843
- Documents on the confederation of British North America*, ed. by G.P. Browne. 1100
- Documents relating to currency exchange and finance in Nova Scotia, with prefatory documents, 1675-1758*, comp. by Adam Shortt, V.K. Johnston and Gustave Lanctot. 1896

Documents relating to the constitutional history of Canada, 1819-1828, ed. by Arthur G. Doughty and Norah Story. 1309

Documents relating to the constitutional history of Canada, 1759-1791, ed. by Adam Shortt and Arthur G. Doughty. 1309

Documents relating to the constitutional history of Canada, 1791-1818, ed. by Arthur G. Doughty and Duncan A. McArthur. 1310

"Does protection justify itself?", by John C. Reade. 750

Doing business in Canada, by the Department of Industry, Trade and Commerce, Industrial and Trade Inquiries Division, Canada. 1152

Doing business in Canada: a guide to the incorporation of companies in Canada and Canadian taxes, by Canadian Imperial Bank of Commerce. 1183

"Domestic distortions and the gains from trade", by Raveendra Batra and Prasanta K. Pattanaik. 69

"Domestic distortions and trade policy", by Svan W. Arndt. 22

"Domestic distortions, tariffs and the theory of optimum subsidy", by Jagdish Bhagwati and V.K. Ramaswami. 99

"Domestic distortions, tariffs, and the theory of optimum subsidy", by Murray C. Kemp and Takashi Nagishi. 492

"Domestic distortions, tariffs and the theory of optimum subsidy: some further results", by Jagdish Bhagwati, V.K. Ramaswami and T.N. Srinivasan. 99

"Domestic resource costs and effective protection: clarification and synthesis", by Michael Bruno. 141

"Domestic resource costs and effective protection once again", by Bela Balassa and Daniel M. Schydrowsky. 36

Domestic tax systems and the provisions of the General Agreement on Tariffs and Trade: a theoretical analysis of their implications for economic efficiency, by Robert H. Floyd. 307

Domestic taxation and foreign trade: the United States — European border tax dispute, by Michael Von Steinaecker. 1993

"Dumping" by R.A. Skelton. 829

Dumping: a problem in international trade, by Jacob Viner. 899

"Dumping and central planning", by J. Wilczynski. 940

"Dutch foreign-trade policy and the infant industry argument for protection", by Erich Schiff. 797

"Duty and non-duty imports and income distribution", by Anthony Y. Koo. 515

"E.J. Mishan: a reply to Professor Worcester", by E.J. Mishan. 639

"Economic analysis of tax harmonization", by Douglas Dosser. 238

"Economic aspects of Empire tariff preference", by H.R. Rodwell. 1848

Economic disarmament: a study on international co-operation, by J.H. Richardson. 1842

"Economic efficiency of taxation", by F. Livesey. 578

"Economic assumptions of the case for liberal trade", by Richard N. Cooper. 187

"Economic incentives and environmental quality", by A. Myron Freeman and Robert H. Haveman. 316

- Economic integration: theoretical assumptions and consequences of European unification*, by Rolf Sannwald and Jacques Stohler. 790
- "Economic nationalism and Confederation", by Donald G. Creighton. 1252
- "Economic nationalism in Canadian policy", by Harry G. Johnson. 1527
- "Economic notes on some arguments for protection", by Lionel Robbins. 758
- Economic planning and international order*, by Lionel Robbins. 759
- Economic planning and the tariff: an essay on social philosophy*, by James G. Smith. 831
- Economic prosperity in the British Empire*, by Stephen Leacock. 1621
- Economic protectionism*, by Josef Grunzel. 367
- Economic relations after the Kennedy Round*, ed. by Frans A. von Geusau. 1992
- Economic sophisms*, by Frédéric Bastiat. 66
- "Economic union between nations and the location of industries", by Herbert Giersch. 332
- Economics in a Canadian setting*, by Mark K. Inman. 1515
- "Edgeworth's taxation paradox and the nature of demand and supply functions", by Harold Hotelling. 421
- "Edgeworth's taxation paradox, and the nature of demand functions", by Martin J. Bailey. 32
- "Editorial comment — commercial discrimination and international law", by John N. Hazard. 393
- "Edward Blake, the Liberal Party, and unrestricted reciprocity", by Frank H. Underhill. 1976
- "Effect of tariff changes on the prices and volume of imports", by Mordechai E. Kreinin. 528
- "Effective protection: a different view", by Peter J. Lloyd. 579
- "Effective protection: a summary appraisal", by Bela Balassa. 37
- "Effective protection and decreasing returns to scale", by Eitan Berglas and Assaf Razin. 86
- "Effective protection and resource allocation", by Jaroslav Vanek and Trent J. Bertrand. 891
- "Effective protection and substitution", by Ronald W. Jones. 476
- Effective protection in the Canadian economy*, by James R. Melvin and Bruce W. Wilkinson. 1734
- "Effective protection, income multipliers and regional import analysis", by David B. Humphrey. 428
- "Effective protection: some empirical issues", by Bruce W. Wilkinson. 941
- "Effective protective rates in the general equilibrium model: a geometric note", by W.M. Corden. 191
- "Effective tariff protection: a non specialist guide to the theory, policy, implications and controversies", by Herbert G. Grubel. 361
- "Effective tariff protection in a simple general equilibrium model", by Wolfgang Mayer. 598

- Effective tariff protection: proceedings of a conference sponsored by the General Agreement on Tariffs and Trade and the Graduate Institute of International Studies, Geneva, Switzerland, 17-20, Dec. 1970*, ed. by Herbert G. Grubel and Harry G. Johnson. 361
- "Effective tariffs, domestic cost of foreign exchange, and the equilibrium exchange rate", by Bela Balassa and Daniel M. Schydrowsky. 38
- Effects of a customs union on the welfare of a joining nation*, by James R. Williams. 944
- "Effects of American-Canadian trade reciprocity on agriculture", by Ronald L. Mighell. 1741
- Effects of changes in Canadian tariffs on imports of appliances from the United States*, by John N. Fortune. 1378
- "Effects of excise tax and freight cost: a geometrical classification", by Melvin L. Greenhut. 358
- "Effects of protection in a general equilibrium framework", by H. David Evans. 286
- "Effects of taxation on risk-taking", by Aiko N. Shibata. 812
- Effects of taxation on risk-taking: a general equilibrium analysis*, by Aiko N. Shibata. 813
- Effects of the United States-Canadian Automotive Agreement on Canada's manufacturing, trade and price posture*, by Ralph K. Cowan. 1251
- Efficiency in the open economy: collected writings on Canadian economic problems and policies*, by Stefan Stykolt. 1133
- "Efficient accumulation, international trade and the optimum tariff", by R. Findlay. 298
- Eighteenth Century documents relating to the royal forests, the sheriffs and smuggling*, by Arthur L. Cross. 1258
- "Elizabethan customs administration", by Frederick C. Dietz. 1294
- "Empire free trade", by R.M. Campbell. 1123
- "Empire free trade", by Charles A. McCurdy. 1719
- "Empire free trade?", by Herbert Samuel. 1869
- Employment and output in protected manufacturing industries*, by Beatrice N. Vaccara. 889
- "England's commercial policy towards her colonies since the Treaty of Paris", by John Davidson. 1276
- English economic history: select documents*, ed. by A.E. Bland, P.A. Brown and R.H. Tawney. 1055
- English public finance, 1558-1641*, by Frederick C. Dietz. 1295
- "English Stamp Duties, 1664-1764", by Edward Hughes. 1507
- English taxation, 1640-1799: an essay on policy and opinion*, by William Kennedy. 1550
- "Environmental protection at minimum cost", by William J. Baumol. 74
- "Environmental quality, the market, and public finance", by Hugh Macaulay. 582

- "Episodes of the month". 1355
- "Episodes of the month — Ottawa", (Sept. 1932). 1353
- "Episodes of the month — Ottawa", (Oct. 1932). 1354
- Equality of treatment and trade discrimination in international law*, by Khurshid Hyder. 1512
- "Equity and efficiency: the Canadian proposals for the tax reform", by D.A.L. Auld. 999
- "Equity considerations of retail sales taxation", by Daniel C. Morgan, Jr. 655
- "Equivallence of average effective tariff and average nominal tariff", by J. Clark Leith. 549
- "Escalator clauses and indirect taxes", by Amotz Morag. 651
- Essays in political economy in honour of E.J. Urwick*, by Harold A. Innis. 1515
- Essays in taxation*, by Kenneth A. Eaton. 1343
- Essays in world economics*, by J.R. Hicks. 406
- "Estimating tax evasions: the example of the Italian general sales tax", by Mario Rey. 759
- "Estimating the impact of tariff manipulation: the excess demand and supply approach", by Richard Blackhurst. 118
- "Estimating trade creation and trade diversion", by Brian L. Bentick. 83
- "Estimating trade creation and trade diversion: a note", by Herbert G. Grubel. 362
- "Estimating trade creation and trade diversion — reply and further note", by Brian L. Bentick. 84
- "Estimation of the price-import effects of economic associations", by T. Hitiris. 412
- "Evaluating restrictionist trade regimes: theory and measurement", by Mordechai E. Kreinin.
- Evolution of the Dominion of Canada: its government and its politics*, by Edward Porritt. 1805
- "Excess burden and the voluntary theory of public finance", by David B. Johnson and Mark V. Pauly. 450
- "Excess burden: the corner case", by John G. Head and C.S. Shoup. 394
- Excise news*, by the Department of National Revenue, Customs and Excise, Canada. 1159
- Excise tax burdens and benefits", by George F. Break. 128
- "Excise tax incidence in an imperfectly competitive economy", by Paul Wells. 932
- "Excise tax shifting and incidence: a money-flows approach", by H.P.B. Jenkins. 446
- "Excise taxation and quality of product", by Joseph R. Guerin. 368
- Excise taxation of monopoly*, by Ned. Shilling. 816
- "Excise taxes and economic stability", by Frederick V. Waugh. 921
- "Excise taxes and effective protection: a note", by Herbert G. Grubel, Harry G. Johnson and William V. Rapp. 363
- Excise taxes and inflation control: the Canadian experience 1939-1957*, by Jared Sparks. 1918

- "Excise taxes and the gains from trade", by Ann F. Friedlaender and Adolf L. Vandendorpe. 318
- "Excise taxes as a substitute for tariffs", by C.R. Whittlesey. 938
- "Expenditure taxes, imports and gross domestic product at market prices", by H. Burton. 153
- Explorations in economics: notes and essays in honor of F.W. Taussig.*
- Explorations into trade liberalization: U.S./Canadian automotive aftermarket*, by Henrik Helmers and J. Alex Murray. 1486
- "Export drawbacks: how they work", by W.J. Callaghan. 1121
- "Export duties and the national income accounts", by P.W. Sherwood. 811
- "External diseconomies, corrective taxes, and market structure", by James M. Buchanan. 143
- "External economies and diseconomies", by Howard S. Ellis and William Fellner. 272
- "Externalities and corrective taxes", by Charles R. Plott. 725
- "Externalities and corrective taxes: a comment", by R.D. Fraser. 315
- "Externalities and output taxes", by Lowell R. Bassett and Thomas E. Borchering. 64
- "Externalities as commodities", by Robert A. Meyer, Jr. 627
- "Externalities, welfare and the theory of games", by Otto A. Davis and Andrew B. Whinston. 221
- "Externality", by James M. Buchanan and William C. Stubblebine. 144
- "Externality in tax response", by James M. Buchanan. 145
- "Factor-price relations under free trade", by R.F. Harrod. 389
- "Factor substitution and effective protection reconsidered", by Mordechai E. Kreinin James B. Ramwey and Jan Kmenta. 529
- "Factor substitution and effective tariffs", by H.G. Grubel and P.J. Lloyd. 364
- "Federal excise taxation", by John F. Due. 248
- Federal government finance: revenue and expenditures, assets and liabilities*, by Statistics Canada, Public Finance Division. 1176
- "Federal government policy concerning market organization and regulation", by Stefan Stykolt. 1934
- Federal sales and excise taxation*, by the Department of Finance, Canada. 1145
- Federal sales tax and excise tax manual*, by the Department of National Revenue, Canada. 1155
- "Federal sales tax in Canada", by Kenneth L. Carter. 1198
- Final Report*, of the Royal Commission on Canada's Economic Prospects. 1165
- Final report*, by the Royal Commission on Customs and Excise, Canada. 1166
- "Finance trade and communications, 1870-1895".
- Financial and commercial policy under the Cromwellian Protectorate*, by Maurice Ashley. 992
- Financial history of Canadian governments: a study prepared for the Royal Commission on Dominion-Provincial relations*, by Stewart Bates. 1019

- "Fiscal and social barriers to economic integration in the Atlantic area", by Douglas Dosser. 239
- "Fiscal fair play", by Archibald McGoun. 1726
- Fiscal harmonization in common markets*, ed. by Carl S. Shoup. 820
- Fiscal harmonization under freer trade: principles and their applications to a Canada-U.S. free trade area*, by Hirofumi Shibata. 1889
- "Fiscal policies, the faking of foreign trade declarations and the balance of payments", by Jagdish Bhagwati. 101
- Fiscal policy and business cycles*, by Alvin H. Hansen. 386
- "Fiscal politics in Canada", by J.A. Stevenson. 1924
- Fiscal systems*, by Richard A. Musgrave. 671
- Fiscal theory and political economy: selected essays*, by James M. Buchanan. 145
- "Fixed coefficient and the theory of effective protection in general equilibrium", by Augustine H. Tan. 857
- "Flexibility of the yield of taxation — some econometric investigations", by Victor Edleberg. 267
- "Foreign tariffs and the exporter", by H.V. Jarrett. 1520
- Foreign trade and the national economy*, by Charles P. Kindleberger. 507
- Forts of folly: are we sane about protection?*, by E.C. Drury. 1318
- "Free trade and commercial expansion, 1853-1870", by H.J. Habakkuk. 1462
- "Free trade and government aid", by Gary Teeple. 1954
- "Free trade and modern economics", by J.R. Hicks. 407
- "Free trade and preferential tariffs: the evolution of international trade regulation in GATT and UNCTAD". 1385
- "Free trade and protection", by G. Manigault. 588
- Free trade and protection*, by Barry Turner. 1974
- "Free trade and the labour market", by H. Dietzel. 230
- Free trade, annexation and reciprocity, 1846-54*, by Michael S. Cross. 1259
- Free trade between the United States and Canada: the potential economic effects*, by Ronald J. and Paul Wonnacott. 38
- "Free trade, capital accumulation and factor price equalization", by Ken-Ichi Inada. 433
- Free trade — free world*, by Oswald G. Villard. 897
- Free trade, protection and customs union*, by L.H. Janssen. 441
- "Freer trade and social welfare: comments on Mr. Heilperin's article", by Maurice Byé. 156
- "Freer trade and social welfare: some marginal comments on the 'Ohlin Report'", by Michael A. Heilperin. 397
- "Freer trade for higher employment and price level stability", by Herbert Giersch. 333
- "French Canada and the annexation crisis, 1848-1850", by Jacques J. Monet. 1749
- "French Council of Commerce in relation to American trade", by Ella Lonn. 1651
- French mercantilism, 1683-1700*, by Charles W. Cole. 1229

- French mercantilist doctrines before Colbert*, by Charles W. Cole. 1230
- "French views on wealth and taxes from the Middle Ages to the Old Regime", by Martin Wolfe. 2031
- "Friedman's 'welfare' effects", by Cecil G. Phipps. 717
- "From import substitution to export promotion for semigrown-up industries: a policy proposal", by Daniel M. Schydlofsky. 803
- "Frustrations in fiscal policy", by A.K. Eaton. 1244
- "Further consideration of the distribution of the tax burden: concluding note", by R.A. Musgrave and L. Frane. 672
- "Further consideration of the distribution of the tax burden: rebuttal", by Rufus S. Tucker. 886
- "Further consideration of the distribution of the tax burden: rejoinder to Dr. Tucker", by R.A. Musgrave and L. Frane. 673
- "Further consideration of the distribution of the tax burden: some comments on tax burden comparisons", by Gerhard Colm and Haskell P. Wald. 182
- "GATT after six years: an appraisal", by Wytze Gorter. 1433
- GATT as international trade organization: some structural problems of international trade*, by Eric W. White. 2012
- GATT on the threshold of a new economic era*, by the Department of External Affairs, Information Division, Canada. 1136
- "GATT provisions on border tax adjustments", by Robert H. Floyd. 1375
- "GATT: targets for reform", by Peter Bratschi. 1080
- "General equilibrium analysis of excise taxes: comment", by Harry G. Johnson. 456
- "General equilibrium and the effective rate of protection", by James E. Anderson. 10
- "General equilibrium aspects of incidence theory", by Richard A. Musgrave. 674
- General equilibrium of international discrimination: the case of customs unions*, by Jaroslav Vanek. 892
- General equilibrium production effects of effective rates of protection*, by Bradley B. Billings. 114
- "General equilibrium theory and the concept of effective protection", by Wilfred Ethier. 283
- General equilibrium theory and the incidence of sales and excise taxes*, by Esther V. Duvall. 260
- "General equilibrium with taxes: a computational procedure and an existence proof", by John B. Shoven and John Whalley. 823
- "General versus preferential tariff reduction for LDC exports: an analysis of the welfare effects", by Richard Blackhurst. 119
- "Generalized tariff preferences: a proposed variant", by Mordechai E. Kreinin. 530
- Government finance: an economic analysis*, by John F. Due. 1324
- Government finance: economics of the public sector*, by John F. Due. 1325
- "Group behavior and international trade", by Charles P. Kindleberger. 508

Guide to Canadian importing 1972, by the Canadian Importers Association. 1184
 Guideposts for reciprocal trade policy", by Irving B. Kravis. 526
 "Harmonization issues under free trade", by Hans H. Liesner. 564
Hidden barriers to international trade, by Gerard and Victoria Curzon. 1266
His Majesty's coastguard: the story of this important naval force from earliest times to the present day, by Frank C. Bowen. 1078
Historical documents of Canada, ed. by C.P. Stacey. 1919
History of New Brunswick, by James Hannay. 1468
History of the colonies of the British Empires in North America, etc., etc. From the official records of the Colonial Office, by Robert M. Martin. 1696
 "How aware are consumers of excise changes?", by Robert Ferber. 293
 "How tariff administration hurts business", by Anson C. McKim. 1728
 "How the Tariff Board works", by L.C. Audette. 996
 "How to beat backwash: the case for customs-drawback unions", by P.G. Elkan. 269
 "How to win world markets: how export drawbacks work", by P. Gorrie and T.A. Warder. 1432
 "I check your car across the border", by Norman S. Panzica. 1782
 "I.D. Andrews and reciprocity in 1854: an episode in dollar diplomacy", by William D. Overman. 1779
 "I.D. Andrews and the Reciprocity Treaty of 1854", by T.H. Le Duc. 1625
 "Identifying the manufacturer under the Excise Tax Act", by Stuart D. Thom. 1958
 "Immiserizing tariff-induced capital accumulation and technical change", by Augustine H. Tan. 858
 "Imperfect competition and international trade theory", by O.J. McDiarmid. 602
Imperial architects: being an account of proposals in the direction of a closer imperial union, made previous to the opening of the first Colonial Conference of 1887, by Alfred L. Burt. 1113
 "Imperial economic policy", by H.V. Hodson. 1498
Imperial economic unity, by Lord Melchett. 1733
Imperial federation: the problems of national unity, by George R. Parkin. 1785
 "Imperial finance, trade, and communications, 1895-1914", by Gerald S. Graham. 1438
 "Imperial policy and the Ripon Circular of 1895", by Robert A. Shields. 1890
 "Imperial preference: a quantitative analysis", by Donald MacDougall and Rosemary Hutt. 1668
 "Imperial reaction to the Fielding tariff of 1897", by Robert A. Shields. 1891
 "Imperial reconstruction 1763-1765 and II the constitutional struggle with the American colonies", by Cecil Headlam. 1482
Imperialism and Canada, 1895-1903, by Robert J. Page. 1781
Imperilled dreams: Canadian opposition to the America empire, 1918-1930, by John C. Weaver. 2007

- Import analysis*, by the Department of Industry, Trade and Commerce, Import Analysis Division, Canada. 1151
- "Import controls on foreign oil: tariff or quota", by George A. Hay. 392
- "Import duties and the basic equations of social accounting", by H. Burton. 154
- "Import duties and the gross domestic product at market prices, by J.L. Nicholson. 683
- "Import duties and the gross domestic products at market prices — a reply", by J.L. Nicholson. 684
- "Import restriction as an instrument of balance-of-payments policy", by M.F.W. Hemming, and W.M. Corden. 400
- "Import taxes and export subsidies: a substitute for the realignment of exchange rates", by Gottfried Haberler. 376
- "Incidence and effects of taxation", by M. Slade Kendrick. 501
- "Incidence and growth further considered", by Douglas Dosser. 240
- "Incidence and price effects of value-added taxes", by Ann F. Friedlaender. 319
- "Incidence of taxation", by R.N. Bhargava. 112
- "Incidence of taxation", by S.J. Butlin. 155
- "Incidence of taxation as an analytical concept", by Grenville Holden. 415
- "Incidence of taxation in Canada", by Irving J. Goffman. 1423
- "Income, consumption and property as bases of taxation", by Richard Goode. 344
- "Income distribution, the offer curve, and the effects of tariffs", by Harry G. Johnson. 457
- "Independence or what? The Reciprocity Treaty and Canada's future", by W. Frank Hatheway. 1479
- "Indirect taxes and relative prices", by Ann F. Friedlaender. 320
- "Indirect taxes and relative prices: comment", by John F. Due. 249
- "Indirect taxes and relative prices: reply", by Ann F. Friedlaender. 321
- Industrial viability in a free trade economy: a program of adjustments policies for Canada*, by Roy A. Matthews. 1711
- "Infant industry arguments for assistance to industries in the setting of dynamic trade theory", by H. Myint. 680
- "Influencing the environment for primary commodities", by Zuhayr Mikdashi. 1742
- "Input substitution and the concept of the effective rate of protection", by Wilfred Ethier. 284
- Intermediate goods and the theory of protection: a linear model*, by James R. Williams. 945
- "Intermediate products and differential tariffs: a generalization of Lerner's symmetry theorem", by Ronald I. McKinnon. 608
- "International capital movements and the theory of tariffs and trade", by Ronald W. Jones. 477
- "International capital movements and the theory of tariffs and trade: comment", by Ken-Ichi Inada and Murray C. Kemp. 434

- International economic co-operation*, by the Department of External Affairs, Information Division, Canada. 1137
- International economic cooperation*, by Jan Tinbergen. 869
- International economic policies: a survey of the economics of diplomacy*, by William S. Culbertson. 1264
- International economic problems*, by James C. Ingram. 435
- International economics*, by P.T. Ellsworth. 274
- International economics*, by Stephen Enke and Virgil Salera. 280
- International economics*, by Charles P. Kindleberger. 509
- International Economics*, by Robert A. Mundell. 665
- "International factor movements in a tariff-ridden world economy", by Francisco R. Casas. 159
- "International factor-price equalization once again", by Paul A. Samuelson. 782
- "International repercussions of the Ottawa Agreements", by Sir Andrew McFadyean. 1723
- "International rivalry and free trade origins, 1660-78", by Laurence B. Packard. 1780
- International trade*, by F.W. Taussig. 863
- International trade: an application of economic theory*, by John A. Hobson. 413
- International trade and economic development*, by Jacob Viner. 900
- International trade and finance: essays in honor of Jan Tinbergen*, ed. by Willy Sellekaerts. 809
- International trade and finance: readings*, by Robert E. Baldwin and J. David Richardson. 50
- "International trade and the equalization of factor prices", by Paul A. Samuelson. 783
- "International trade relations and reciprocity between Canada and the United States", by William R. Riddell. 1844
- International trade: tariff and commercial policies*, by Asher Isaacs. 436
- International trade: theory and economic policy*, by Jaroslav Vanek. 893
- International trade: theory and empirical evidence*, by H. Robert Heller. 399
- International trade theory in a developing world*, ed. by Roy Harrod and Douglas Hague. 389
- "International trade theory without homogeneity", by James R. Melvin. 618
- "International trade theory without homogeneity: a comment", by V. Kerry Smith. 832
- Interregional and international trade*, by Bertil Ohlin.
- Introduction to international economics*, by Delbert A. Snider. 834
- Invisible trade barriers between Canada and the United States*, by Francis Masson and H. Edward English. 1703
- "Is a general turnover tax feasible?", by G.C. Rooke. 774
- "Is free trade a perfect substitute for factor mobility?", by J.H.G. Olivera. 695
- "Is the 'economic efficiency' of taxation important?", by Amotz Morag. 652

- "Is the perfectly-competitive model useful for analysis of price reactions to tax changes", by John F. Due. 250
- "Israel D. Andrews and the Reciprocity Treaty of 1854: a reappraisal", by Irene W. Hecht. 1483
- James Stephen and the British colonial system, 1813-1847*, by Paul Knaplund. 1556
- Jay's Treaty: a study in diplomacy and commerce*, by Samuel F. Bemis. 1033
- Kings cutters and smugglers: 1700-1855*, by Keble Chatterton. 1211
- "Kreinin, the GATT hypothesis, and trade diversion", by Sterie T. Beza. 94
- "Laisser-faire or protection: a study in half-truths", by Douglas Graham. 353
- "Leadership and action at Ottawa", by Edward Grigg. 1446
- "Learning-by-doing and infant industry protection", by S. Clemhout and H.Y. Wan, Jr. 174
- Legislation, administration and interpretation processes in federal taxation*, by Robert J. Bertrand, Alice Desjardins and Rene Hurtubise. 1042
- "Lifetime excess burden of a tax", by D. Levhari and E. Sheshinski. 562
- "Lord Beaverbrook's Empire trade manifesto". 1652
- "Loss of Boston customs records, 1776", by Winslow Warren. 2004
- "Manifest destiny and Canadian reciprocity in 1911", by Kendrick A. Clements. 1225
- "Manipulation of effective protection by the exchange rate, under some real-world constraints", by R.A. Berry. 89
- "Manufacturers' General Sales Tax", by John F. Due. 1326
- "Maritime Provinces and the national policy (Comments upon economic regionalism in Canada)", by S.A. Saunders. 1871
- "Market elasticities and the estimation of effective protection", by Robert H. Ballance. 56
- "Market structure and trade liberalization — a case study", by J. Alex Murray and Henrik O. Helmers. 1761
- "Marshallian analysis of discriminatory tariff reduction: an extension", by Harry G. Johnson. 458
- "Marshallian external economies and optimal tax-subsidy structures", by Masahiko Aoki. 16
- "Mass production and the tariff", by Edward A. Filene. 297
- McGoldrick's handbook of the Canadian customs and excise tariffs*. 1724
- "Measurement of effects of reciprocal trade agreements", by E. Dana Durand. 259
- "Measurement of effects of reciprocal trade agreements", by Frank W. Fetter. 295
- "Measuring protectionism and predicting trade diversion", by M. June Flanders. 303
- "Measuring the effective rate of protection: direct and indirect effects", by David B. Humphrey. 429
- "Measuring the short-run impact of a country's import restrictions in its exports", by Benjamin I. Cohen. 179
- "Memoranda on commercial policy", by Jacob Viner. 901

- “Memorandum on the fiscal policy of international trade”, by A. Marshall. 592
- Mercantilism*, by Eli F. Heckscher. 1484
- “Mercantilism and the American Revolution”, by Lawrence A. Harper. 1470
- “Mercantilism in the colonies”, by J.F. Rees. 1831
- “Mercantilism: past, present and future”, by Harry G. Johnson. 1528
- Merchant shipping legislation and Admiralty jurisdiction in Canada*, by Lionel H. Laing. 1584
- “Methods of estimating the burden of taxation”, by G. Findlay Shirras. 818
- “Migration effects of sales tax disparity”, by Charles Stewart. 844
- “Minimum sacrifice versus equal sacrifice”, by F.Y. Edgeworth. 265
- “Mishan on the gains from trade: comment”, by Mel Krauss and David M. Winch. 519
- “Mishan on the gains from trade: reply”, by E.J. Mishan. 640
- Modern fiscal issues: essays in honor of Carl S. Shoup*, ed. by Richard M. Bird and John G. Head. 114
- “Modern welfare economics and public policy”, by Clark L. Allen. 8
- “Monetary and fiscal policy: goals and the choice of instruments”, by David J. Ott and Attiat F. 696
- Money, trade and economic growth: survey lectures in economic theory*, by Harry G. Johnson. 459
- “Monopoly, tariffs, and subsidies”, by W.M. Corden. 192
- “More on the equivalence of tariffs and quotas”, by Jagdish Bhagwati. 102
- “More on the equivalence of tariffs and quotas”, by Mordechai E. Kreinin. 531
- “More on the interpretation of negative value-added in effective tariff rate calculations”, by Augustine H. Tan. 859
- “Mr. Gehrels on customs unions”, by Richard G. Lipsey. 571
- “Mr. Kaldor on taxation and risk bearing”, by E. Cary Brown. 135
- Multilateral commercial diplomacy: the General Agreement on Tariffs and Trade and its impact on national commercial policies and techniques*, by Gerard Curzon. 1267
- My case for Empire free trade*, by Lord Beaverbrook. 1023
- Nation of the north: Canada since Confederation*, by D.M. Le Bourdais. 1623
- “National industrial policies and international trade”, by Goran Ohlin. 693
- “National self-protection”, by Joseph Wharton. 936
- “National self-sufficiency”, by John M. Keynes. 506
- Natural resources: the economics of conservation*, by Anthony Scott. 805
- “Negative value-added and the theory of effective protection”, by Stephen E. Guisinger. 370
- “Negotiating techniques and issues in the Kennedy Round”, by A.H. Albreghts and A.J. van de Gevel. 969
- “Negotiations in prospect”, by Eric Wyndham White. 2045
- “New anti-dumping legislation: some problems of interpretation”, by A.R.A. Scace. 1876

New Brunswick: a history, 1784-1867, by W. Stewart MacNutt. 1674

"New perspectives in retail sales taxation", by James A. Papke. 704

New trade strategy for the world economy, by Harry G. Johnson. 1528

News release, by the Department of External Affairs, Canada. 1130

"Nominal tariffs, indirect taxes and effective rates of protection: the Common Market countries 1959", by Herbert G. Grubel and Harry G. Johnson. 365

"Non-economic objectives and the efficiency properties of trade", by Jagdish Bhagwati. 103

"Non tariff barriers", by William B. Kelly, Jr. 490

"Nontariff barriers and free-trade area option", by Ingo Walter. 915

"Nontariff barriers and the export performance of developing economies", by Ingo Walter. 916

"Non-tariff distortions and trade preferences for developing countries", by Ingo Walter. 917

Non-tariff distortions in international trade, by Robert E. Baldwin. 51

"Nontariff distortions of international trade", by Robert E. Baldwin. 52

"Non-tariff protection among industrial countries: some preliminary evidence", by H. Walter. 914

Non-tariff trade barriers as a problem in international development, by Caroline Pestieau and Jacques Henry. 1794

"Non-traded inputs and effective protection: a general equilibrium analysis", by Alok Ray. 748

"North American customs union", by Jean-Charles Harvey. 1477

North Atlantic triangle: the interplay of Canada, the United States and Great Britain, by John B. Brebner. 1082

"Note in rejoinder", by Henry C. Emery. 277

"Note on customs unions and direct foreign investment", by Ralph C. D'Arge. 19

"Note on Edgeworth's taxation phenomenon and Professor Garver's additional condition on demand functions", by Harold Hotelling. 422

"Note on 'Taxes and the consumer'", by J.A. Leavitt. 545

"Note on 'Taxes and the consumer'", by Harold M. Somers. 840

"Note on 'Taxes and the consumer' — a gestalt analysis", by Paul W. Ellis. 273

"Notes on the economic theory of smuggling", by Harry G. Johnson. 460

"Notes on the theory of optimal tariffs", by Murray C. Kemp. 493

"Nova Scotia and New England during revolution", by Emily P. Weaver. 2006

"Nova Scotia's Admiralty Court as a problem of colonial administration", by Lionel H. Laing. 1585

"Nova Scotia's remedy for the American Revolution", by John B. Brebner. 1083

"Nova Scotian trade during the War of 1812", by Walter R. Copp. 1245

"Objections to the establishment of free ports". 973

"Observations on dynamic incidence", by A.R. Prest. 731

Obstacles to imports from communist countries, a Canadian study, by Isaiah Litvak. 1643

- "Of monopoly and of the influence of taxation on commodities produced under a monopoly", by Augustin Cournot. 202
- "On customs unions and the gains from trade", by Michael Michaely. 629
- "On decreasing cost and comparative cost: a rejoinder", by Frank H. Knight. 511
- "On discriminatory vs. non-preferential tariff policies", by Sven W. Arndt. 23
- "On export subsidies and import tariffs", by D.J. Horwell. 419
- "On external diseconomies and the government-assisted invisible hand", by Stanislaw Wellisz. 927
- "On externalities, information, and the government-assisted invisible hand", by Otto A. Davis. 222
- "On incidence", by Richard A. Musgrave. 675
- "On incidence of taxation", by A.C. Miller. 633
- "On incidence of taxation", by Edwin R. Selegman. 806
- "On national tax realities and international tax comparisons: a survey", by E. Alexander-Katz. 6
- "On navigating the Navigation Acts with Peter D. McClelland: comment", by Joseph D. Reid, Jr. 1832
- "On navigating the Navigation Acts with Peter D. McClelland: reply", by Peter D. McClelland. 1713
- "On optimal taxation and public production", by Partha Dasgupta and Joseph Stiglitz. 209
- "On optimal taxes with an untaxable sector", by Abba P. Lerner. 559
- "On optimum tariff structures", by J. de V. Graaf. 351
- "On producer taxation", by James A. Mirrlees. 636
- "On subsidies vs. tariffs", by Yeong-Her Yeh. 959
- "On substitution and the effective rate of protection", by D.B. Humphrey and T. Tsukahara, Jr. 430
- "On taxation and the control of externalities", by William J. Baumol. 75
- "On the calculation of tax burdens", by Alfred H. Conrad. 185
- "On the calculations of tax burdens — a rejoinder", by A.R. Prest. 732
- "On the dynamic effects of a customs union", by Mordechai E. Kreinin. 532
- "On the equivalence of tariffs and quotas", by Jagdish Bhagwati. 104
- "On the feasibility of a truly general value added tax: some reflections on the French experience", by Francesco Forte. 312
- "On the nature of mercantilist tariff", by Parimal Roy. 1855
- "On the non-equivalence of import quotas and voluntary export restraints", by C. Fred Bergsten. 88
- "On the optimum structure of commodity taxes", by Avinash K. Dixit. 231
- "On the principles which regulate the incidence of taxes", by Fleeming Jenkin. 445
- "On the restrictive effect of the tariff: a note on the use of the Balassa index", by Mordechai E. Kreinin. 533
- "On the shifting and incidence of taxation", by A.C. Miller. 634

- "On the technique of comparing trade barriers of products imported by capitalist and communist nations", by Franklyn D. Holzman. 417
- "On the theory of economic integration", by Jan Tinbergen. 870
- "On the theory of optimum externality", by F. Trenery Dolbear, Jr. 233
- "On the theory of optimum externality: comment", by E.J. Mishan. 641
- "On the theory of optimum externality: comment", by Mark V. Pauly. 708
- "On the theory of optimum externality: reply", by F. Trenery Dolbear, Jr. 234
- "On the theory of tax incidence", by Peter M. Mieszkowski. 630
- "On the 'trade-diversion' effect of trade-preference areas", by Mordechai G. Kreinin. 534
- "On the under-invoicing of imports", by Jagdish Bhagwati. 105
- "On uniform versus differentiated tax-subsidy structure: a general theorem", by Alok Ray. 749
- "Opportunities for developing countries", by David Wall. 913
- "Optimal commodity and trade taxes", by Rudiger Dornbusch. 237
- "Optimal consumption-base taxes: the equity effects of tax credits", by James A. Papke and Timothy G. Shahan. 705
- "Optimal departures from marginal cost pricing", by William J. Baumol and David F. Bradford. 76
- "Optimal effective protection in general equilibrium", by Francisco R. Casas. 160
- "Optimal intervention to achieve non-economic objectives", by J.N. Bhagwati and T.N. Srinivasan. 106
- "Optimal restrictions on foreign trade and investment", by Franz Gehrels. 328
- "Optimal subsidies and taxes when some factors are traded", by V.K. Ramaswami and T.N. Srinivasan.
- "Optimal tariff policy designed for governmental gain", by Trent J. Bertrand. 91
- "Optimal taxation and public production", by Peter A. Diamond and James A. Mirrlees. 229
- "Optimal taxes and pricing: comment", by Yew-Kwang Ng. 682
- "Optimal taxes and pricing: reply", by David F. Bradford and William J. Baumol. 126
- "Optimal trade policies and non-economic objectives in models involving imported materials, inter-industry flows, and non-traded goods", by Augustine H. Tan. 860
- "Optimum tariffs and retaliation", by Harry G. Johnson. 461
- "Optimum tariffs and tariff policy", by D.J. Horwell. 420
- "Optimum welfare and maximum revenue tariffs", by Harry G. Johnson. 462
- "Options after the Kennedy Round", by Gerard Curzon and Victoria. 1268
- Ordeal by fire: Canada, 1910-45*, by Ralph Allen. 974
- Organization of the Government of Canada*, by Information Canada. 1161
- "Origin and results of Canada's preferential tariff", by Adam Shortt. 1898
- "Ottawa: a retrospect", by Richard Jebb. 1521
- "Ottawa: 1894 and 1932", by Richard Jebb. 1522
- "Our commercial relations with the United States", by J. McL. 1729

Our Empire under protection and free trade, by Sir Guiford L. Molesworth. 1747
Outline of customs in Canada, by Thomas Lindsay. 1640
Papers relating to political economy, by F.Y. Edgeworth. 265
Pendulum of power: Canada's federal elections, by J. Murray Beck. 1025
 "Pigou, taxation and public goods", by A.B. Atkinson and N.H. Stern. 27
Pioneer public service: an administrative history of the United Canadas, 1841-1867, by J.E. Hodgetts. 1497
Political appointments and elections in the Province of Canada from 1841 to 1865, by J.O. Coté. 1248
 "Popular tariff fallacies", by Herbert F. Fraser. 314
Postwar efforts for freer trade, by William E. Rappard. 1825
Pre-confederation, by Peter B. Waite. 1996
 "Preferential duties and colonial trade", by W.B. Duffield. 1332
 "Preferential schemes: a reappraisal", by N.T. Wang. 919
 "Preferential tariffs and Canadian interests", by A.W. Flux. 1376
 "President Taft's volte-face", by George Harvey. 1476
 "Price effects of the Kennedy Round on Canadian trade", by Lawrence H. Officer and Jules R. Hurtubise. 1775
 "Price vs. tariff elasticities in international trade suggested reconciliation", by Mordechai E. Kreinin. 535
 "'Price' vs. 'tariff' elasticities in international trade: comment", by G. Donald Wood, Jr. 953
 "'Price' vs. 'tariff' elasticities in international trade: reply", by Mordechai E. Kreinin. 536
Prince Edward Island and Confederation, 1863-73, by Francis W.P. Bolger. 1056
Principal taxes and rates: federal, provincial and local governments, by Statistics Canada, Public Finance Division. 1177
Principles of economics, by B. Frederic Garver and Alvin H. Hansen. 324
Principles of public finance, by Hugh Dalton. 207
Principles of public finance: a Canadian text, by D.A.L. Auld and F.C. Miller. 28
 "Problems of administration and equity under a spendings tax", by Kenyon E. Poole. 728
Problems of economic union, by James E. Meade. 611
 "Problems of the value added tax", by Richard A. Musgrave. 676
Proceedings, 1935-, by the Conference on Canadian-American Affairs. 1241
Production and taxation in Canada from the farmers' standpoint, by W.C. Good. 1426
 "Production, trade, and protection where there are many commodities and two factors", by William P. Travis. 879
 "Professor Dietzel on dumping and retaliation", by A.C. Pigou. 722
 "Progressiveness of a sales tax in relation to various income bases", by David G. Davies. 217

- "Proof of the existence of a general equilibrium with ad valorem commodity taxes", by John B. Shoven. 824
- "Protect or compensate?", by John Hulley. 425
- Protection and bad times, with special reference to the political economy of English colonization*, by George Baden-Powell. 31
- "Protection and domestic output", by J.M. Finger. 299
- "Protection and foreign investment", by W.M. Corden. 193
- "Protection and non-competing groups", by Bertil Ohlin. 692
- "Protection and politics", by Andrew MacPhail. 1677
- "Protection and real wages", by Wolfgang Stolper and Paul A. Samuelson. 848
- "Protection and real wages: a restatement", by Kelvin Lancaster. 543
- "Protection and real wages under conditions of variable returns to scale", by Raveendra Batra. 70
- "Protection and the formation of capital", by Alvin S. Johnson. 448
- Protection and the gains from trade*, by James R. Williams. 946
- "Protection and the real return of the scarce factor", by J.L. Ford. 310
- "Protection and value-added tax", by Ronald J. McKinnon. 609
- "Protection of the infant industry and dynamic internal economies", by Takashi Negishi. 681
- "Protection, real wages and real incomes", by Jagdish Bhagwati. 107
- Protective and preferential import duties*, by A.C. Pigou. 723
- "Protective duties, tributes, and terms of trade", by G.A. Elliott. 270
- Protective tariffs*, by Frank D. Graham. 354
- "Public expenditure: a neglected consideration in tax incidence theory", by M. Slade Kendrick. 502
- "Public expenditures and the incidence of taxes: some theoretical considerations", by Alfred G. Buehler. 149
- Public finance*, by Ursula K. Hicks. 409
- Public finance*, by E.R. Rolph and George Break. 767
- Public finance*, by Carl S. Shoup. 821
- Public finance in Canada: selected readings*, ed. by A.J. Robinson and James Cutt. 1847
- Public finance in democratic process: fiscal institutions and individual choice*, by James M. Buchanan. 146
- Queen's University papers in taxation and public finance, no. 3*, ed. by John R. Allan and Irving J. Goffman. 972
- "Ranking of tariffs under monopoly power in trade", by Jagdish Bhagwati and Murray C. Kemp. 108
- "Ranking of tariffs under monopoly power in trade: an extension", by John G. Riley. 756
- "Rates and taxes", by H.O. Meredith. 619
- "Raw materials and foodstuffs in the commercial policies of nations", by William S. Culbertson. 1265

- Readings in international economics*, ed. by Richard E. Caves and Harry G. Johnson. 161
- Readings in the economics of taxation*, by Richard A. Musgrave and Carl S. Shoup. 676
- Readings in the theory of international trade*, ed. by Howard S. Ellis and Lloyd A. Metzler. 272
- Realities of free trade: two industry studies*, by Duncan Burn and Barbara Epstein. 152
- "Reappraisal of sales taxation: some recent arguments", by Daniel C. Morgan, Jr. 656
- "Recent Canadian economic policy: some alternatives", by Harry C. Eastman. 1339
- "Recent developments in customs union theory: an interpretive survey", by Melvyn B. Krauss. 520
- Recent developments in the theory of international trade*, by W.M. Corden. 194
- "Recent developments of the general sales tax", by Alfred D. Buehler. 1108
- "Reciprocity", by Clifford Sifton. 1902
- "Reciprocity and the Joint High Commission of 1898-1899", by Joan M. Foster. 1382
- "Reciprocity and the most-favoured-nation clause", by S.H. Bailey. 33
- Reciprocity and the North American triangle, 1932-1938*, by Richard N. Kottman. 1559
- "Reciprocity between the United States and Canada", by J.W. Longley. 1649
- Reciprocity, 1846-1911*, by Donald C. Masters. 1706
- "Reciprocity 1874: the failure of Liberal diplomacy", by Ronald D. Tallman. 1939
- Reciprocity 1911: a study in Canadian-American relations*, by Ethan L. Ellis. 1349
- "Reciprocity: the Canadian attitude", by Oscar W. Skelton. 1906
- Reciprocity: the Trade Treaty of 1854-66 between Canada and the United States; how it came to be negotiated and why it was annulled*, by E.B. Biggar. 1043
- Reciprocity with Canada: a study of the arrangement of 1911*, by the Tariff Commission, United States. 1979
- Reciprocity with Canada: message from the President of the United States. . . .*, by Congress and Senate of the United States. 1978
- "Reciprocity with Canada: the Canadian viewpoint", by H.S. Patton. 1786
- "Reciprocity with the United States", by George E. Foster. 1380
- "Regional free trade: trade-creating and trade-diverting effects of political, commercial and monetary areas", by Hans H. Liesner. 565
- Relations of Maine and New Brunswick in the era of reciprocity, 1849-1867*, by James K. Chapman. 1208
- Relations of New Brunswick with the State of Maine and the United States, 1837-1849*, by M. Ruth Nicholson. 1770
- "Reply by Mr. Samuelson", by Paul A. Samuelson. 785

"Reply to 'A comment on Professor Kaldor's comparison of an expenditure and an income tax'", by Nicholas Kaldor. 487
Report, by the Royal Commission on Dominion-Provincial Relations, Canada. 1167
Report, by the Royal Commission on Taxation, Canada. 1168
Report, by the Royal Commission on the Automotive Industry, Canada. 1164
Report, Vol. II: the use of the tax system to achieve economic and social objectives, by the Royal Commission on Taxation, Canada. 1169
Report, Vol. V: sales tax and general tax administration, by the Royal Commission on Taxation, Canada. 1170
Report, Vol. VI: implications of the proposed tax reforms, by the Royal Commission on Taxation, Canada. 1171
Report of the Department of National Revenue: customs, excise and taxation, by the Department of National Revenue, Canada. 1156
Report of the proceedings of the tax conferences of the Canadian Tax Foundation, 1947-, by the Canadian Tax Foundation. 1188
Report of the Sales Tax Committee, by the Department of Finance, Canada. 1146
 "Report of the Sales Tax Committee: one year in retrospect", by John F. Due. 1327
Reports, by the Tariff Board, Canada. 1178
 "Revenue farming under the early Stuarts", by R. Ashton. 993
Retail sales tax: an appraisal of new issues, by Daniel C. Morgan. 657
 "Retail sales taxation in theory and practice", by John F. Due. 251
Retail sales taxation: relation to business and consumers, and administrative problems, by Neil H. Jacoby. 438
 "Revival of the Atlantic idea", by David Robertson. 1845
 "Richard Carmarden's 'A caveat for the Quene' (1570)", by John U. Nef. 1766
 "Rights imply equality: the case against Admiralty jurisdiction in America, 1764-1776", by David S. Lovejoy. 1657
 "Role of taxation in economic planning", by J.K. Misra. 646
 "Roll out the tariff: the economics of the Canada-United States Automobile Agreement", by Antal Deutsch. 1286
 "Rolph on the aggregate effects of a general excise tax", by Paul Davidson. 211
Royal Commission on Taxation: summary of public hearings, 1963-64, containing summaries of all briefs examined by the Commission, April 16, 1963 to January 24, 1964, by the Royal Commission on Taxation, Canada. 1172
Royal instructions to British colonial governors, 1670-1776, ed. by Leonard W. Labaree. 1579
Royal taxation in France, 1322-1348: the development of war financing 1322-1356, by John B. Henneman. 1489
 "Rules of origin for preferences". 1861
Rum, romance and rebellion, by Charles W. Taussig. 1950
 "Safeguard mechanisms", by Anthony Solomon. 1915
 "Sales and output taxes", by Vernon Malach. 586
Sales tax and the Carter Report, by Richard M. Bird. 1047

"Sales tax big revenue producer, would be difficult to replace", by R.J. Sutherland. 1937

Sales tax: Canada.

Sales tax guide-Canada: the law, departmental memoranda, rulings, bulletins and circulars organized and explained, 1974-1975.

"Sales tax issue", by J.R. Petrie. 1795

"Sales tax system under fire".

Sales taxation, by John F. Due. 1328

"Sales taxation and the consumer", by John F. Due. 252

"Sales taxes and the propensity to consume", by Frances Quantius. 740

"Sales taxes in Canada: the hidden burden", by J.R. Petrie. 1796

"Sales versus income taxes: a pedagogic note", by Brian Motley. 662

"Scandals in Canada", by J.A. Stevenson. 1925

Schemes for the federation of the British Empire, by Seymour C. Cheng. 1212

"Scope for new trade strategy", by David Robertson. 761

Sea power and British North America, 1783-1820: a study in British colonial policy, by Gerald S. Graham. 1439

Select documents of English constitutional history, 1307-1485, ed. by S.B. Chrimes and A.L. Brown. 1214

Select documents on British colonial policy, 1830-1860, ed. by Kenneth N. Bell and W.P. Morrell. 1032

Select speeches and documents on British colonial policy, 1763-1917, ed. by Arthur B. Keith. 1546

Selected papers, by Jan Tinbergen. 870

Selections from the economic history of the United States, 1765-1860, with introductory essays, ed. by Guy S. Callender. 1122

"Selective excises and the federal tax structure", by Alek A. Rozental. 776

Shaping the world economy: suggestions for an international economic policy, by Jan Tinbergen, H. Rijken Van Olst, F. Hartog and others. 871

Sharing a continent: an introduction to Canadian-American relations, by Janet Morchain. 1753

"Shifting of a specific excise tax", by Marshall R. Colberg. 181

"Should tariff barriers be abolished?", by R.N. McCormick and Harry Marsh. 1716

"Sir Francis Hincks, Finance Minister of Canada, 1869-1873", by R.S. Longley. 1650

Sir John A. builds a wall: the national policy, by R.W. Robertson. 1846

"Sir William Keith's justification of a stamp duty in the colonies, 1739-42", by R.A. Preston. 1811

"Sir Wilfred Laurier and the British preferential tariff system", by James A. Colvin. 1232

Sir Wilfred Laurier and the imperial problem, 1896-1906, by James A. Colvin. 1233

Sixty years of protection in Canada, by Edward Porritt. 1806

Small business manual, by the Department of Industry, Trade and Commerce, Canada. 1150

Smugglers ahoy!, by Ben. Herrington. 1492

Smugglers and smuggling, by A. Hyatt Verrill. 1986

Smuggling days and smuggling ways: the story of a lost art. Containing some chapters from the unwritten history of Cornwall and other countries, together with an account of the rise and development of the Coastguard, by Henry N. Shore. 1894

"Solutions to pollution: some giving and taking", by Hugh Macaulay. 582

"Some administrative problems of an added value tax", by G.S. Wheatcroft. 937

"Some aspects of a value-added tax for Canada", by Richard Malt. 1684

Some aspects of Canadian economic development, by John H. Young. 2052

"Some aspects of Canadian tariff and trade policy in relation to GATT", by A.E. Richards. 1841

"Some aspects of protection further considered", by Frank D. Graham. 355

"Some aspects of tariff protection in Canada", by Harry C. Eastman. 1340

Some aspects of the tariff question: an examination of the development of American industries under protection, by F.W. Taussig. 865

Some economic effects of excise taxes, by Ned Shilling. 817

Some economic welfare aspects of the theory of taxation, by Zakaria A. Basha. 62

"Some effects of taxation in a linear model of production", by J.S. Metcalfe and Ian Steedman. 621

"Some effects of taxes on business and financial organizations", by Arnold L. Barret. 60

"Some eighteenth century civil servants: the English Revenue Commissioners, 1754-1798", by W.R. Ward. 2002

"Some fallacies in the interpretation of social cost", by Frank H. Knight. 512

"Some fallacies in the interpretation of social costs: a reply", by Frank D. Graham. 356

"Some frequently neglected factors in the incidence of taxation", by Harry G. Brown. 136

"Some historical and theoretical comment on Canada's national policies", by John H. Dales. 1269

"Some international implications of value-added taxation", by Mel Krauss and Peter O'Brien. 521

"Some issues in the analysis of trade gains", by Murray C. Kemp. 494

"Some nice sharp quilllets of the customs law: the 'New York' affair, 1763-1767", by Herbert A. Johnson and David Syrett. 1536

"Some problems in implementing a tax on value added", by Walter Missorten. 647

"Some problems in the pure theory of international trade", by Gottfried Haberler. 377

"Some problems of tax drafting", by Donald S. Thorson. 1962

"Some recent developments in the mathematical theory of taxation due to Edgeworth", by M.R. Doresamiengor. 236

- Sources and documents illustrating the American Revolution, 1764-1788.* . . . , ed. by Samuel E. Morison. 1757
- "Sources of economic history amongst the parliamentary records in the House of Lords Record Office", by H.S. Cobb. 1227
- Sources of sales and excise tax revenues*, by J. Mathias Bourgeois. 1075
- "Staple production and Canada's external relations", by F.W. Burton. 1115
- "State enterprises and international trade", by Michael Clapham. 172
- "State trading and the most-favoured-nation clause", by Martin Domke and John N. Hazard. 393
- "Statistical calculations of tax burdens", by A.R. Prest. 733
- Studies in international economics*, ed. by I.A. McDougall and R.H. Snape. 902
- Studies in the theory of international trade*, by Jacob Viner. 902
- Studies in trade liberalization: problems and prospects for the industrial countries*, by Bela Balassa, M.E. Kreinin, R.J. Wonnacott, F. Hartog, S.J. Wells, S.B. Linder, Kugoshi Kojima, Douglas Dosser and W.B. Kelly, Jr. 38
- "Studies of the Navigation Acts: new economic non-history?", by David J. Loschky. 1653
- "'Subjective' and 'objective' tax burdens: a rejoinder", by J.K. Messing. 620
- "Substitution and supply elasticities in calculating the effective protective rate: comment", by G. Donald Wood, Jr. 954
- "Substitution and supply elasticities in calculating the effective protective rate: reply", by J. Clark Leith. 550
- "Substitution and supply elasticity in calculating the effective protective rate", by J. Clark Leith. 551
- "Substitution and the effective rate of protection", by J.M. Finger. 300
- "Substitution and two concepts of effective rate of protection", by James Anderson and Seiji Naya. 11
- "Substitution and two concepts of effective rate of protection: comment", by Herbert G. Grubel and Peter J. Lloyd. 366
- "Substitution and two concepts of effective rate of protection: reply", by James Anderson and Seiji Naya. 12
- "Sugar: costs of protection and taxation", by R.H. Snape. 833
- "Systems of sales taxes", by J.C. Huiskamp. 1510
- "Tariff administration and non-tariff methods of trade control", by K.W. Taylor. 1952
- Tariff and trade*, by J.W. Root. 775
- "Tariff averaging in international comparisons", by Jan Tumlrir and Ladislav Till. 887
- "Tariff bargaining", by Owen Jones. 1539
- Tariff Board and the development of tariff policy: a study of Tariff Board references and their influence on the Canadian tariff*, by Stanley Drabek. 1314
- "Tariff devices to meet a problem of depreciating currencies", by Walter Muhlbach. 663

Tariff discrimination in a large country trade model: an application to customs union, by Michael S. Malone. 587

"Tariff dispersion and trade negotiations", by Richard N. Cooper. 188

"Tariff for revenue: what it really means", by David A. Wells. 928

Tariff-making and trade policy in the U.S. and Canada: a comparative study, by Kenneth C. MacKenzie. 1671

"Tariff making in Great Britain and the Dominions", by Henry Chalmers. 1202

Tariff policy, by O. Paranagua. 1783

"Tariff policy", by Paul Wonnacott. 2039

"Tariff policy and employment in depression", by V.W. Bladen. 1052

"Tariff policy for Canada", by the Canadian Manufacturers' Association. 1185

"Tariff preferences and separable utility", by Christopher K. Clague. 169

"Tariff preferences and the terms of trade", by Robert A. Mundell. 666

"Tariff preferences for LDC exports: a note on the welfare component of additional earnings", by Richard Blackhurst. 120

Tariff procedures and trade barriers: a study of indirect protection in Canada and the United States, by G.A. Elliot. 1348

"Tariff protection and increasing returns", by Karl L. Anderson. 13

"Tariff protection in industrial countries: an evaluation", by Bela Balassa. 40

"Tariff protection in industrial countries and its effect on the exports of processed goods from developing countries", by Bela Balassa. 39

"Tariff protection: some theoretical principles and applied criteria", by D.W. Goldhuys. 340

"Tariff questions discussed by the press". 1949

Tariff retaliations: repercussions of the Hawley-Smoot Bill, by Joseph M. Jones, Jr. 1538

"Tariff structure and resource allocation in the presence of factor substitution", by V.K. Ramaswami and T.N. Srinivasan. 744

Tariff structure: partial equilibrium theory and the Kreinin hypothesis, by Gerard L. Lagace. 539

"Tariff wars and a model of conflict", by Michael Nicholson. 685

Tariffs: a study in method, by T.E.G. Gregory. 359

"Tariffs and declining-cost industries", by Andrew Schmitz. 798

"Tariffs and economic development", by H.B. Style. 1936

"Tariffs and relative prices", by I.A. McDougall. 604

"Tariffs and the balance of payments", by S.A. Ozga. 700

"Tariffs and the balance of payments: comment", by Harry G. Johnson. 464

"Tariffs and the balance of payments: reply", by S.A. Ozga. 701

"Tariffs and the distribution of foreign trade", by R.A. Lehfelddt. 547

"Tariffs and the terms of trade", by R.F. Kahn. 484

"Tariffs and trade in general equilibrium", by Bo Sodersten and Karl Vind. 835

"Tariffs and trade in general equilibrium: comment", by Ronald W. Jones. 478

"Tariffs and trade in general equilibrium: reply", by Bo Sodersten and Karl Vind. 836

- Tariffs at work: an outline of practical tariff administration, with special reference to the United States and Canada*, by John H. Higginson. 1493
- "Tariffs, balance of payments, and the terms of trade", by S.A. Ozga. 700
- "Tariffs, bounties, and the farmer", by W.G. Good. 1427
- "Tariffs can protect only inefficient, incompetent or dishonest industries", by Herbert C. Pell. 712
- Tariffs, competitiveness, and price elasticities of demand for imports: a study in the pure theory of international trade*, by Paul S. Armington. 20
- "Tariffs, economic welfare and development potential", by Jaroslav Vanek. 894
- "Tariffs, income and distribution", by Murray C. Kemp. 495
- "Tariffs, indirect taxes and protection", by J. Clark Leith. 552
- "Tariffs, intermediate goods and domestic protection", by Roy J. Ruffin. 777
- "Tariffs, intermediate goods, and domestic protection: comment", by Bela Balassa. 41
- "Tariffs, intermediate goods, and domestic protection: further comment", by Bela Balassa. 42
- "Tariffs, intermediate goods and domestic protection: reply", by Roy J. Ruffin. 778
- "Tariffs, international demand, and domestic prices", by Lloyd A. Metzler. 622
- Tariffs, markets and economic progress: a re-appraisal of trade policies in the light of Canada's productive capabilities and long-term opportunities*, by Ronald B. MacPherson. 1678
- "Tariffs, protection and the terms of trade", by I.A. McDougall. 605
- "Tariffs, retaliation and the elasticity of demand for imports", by W.M. Gorman. 347
- "Tariffs, subsidies and agriculture", by J.J. Deutsch and P.J. Thair. 1288
- "Tariffs, subsidies and community indifference curves", by Jacob A. Frenkel. 317
- "Tariffs, subsidies and the terms of trade", by W.M. Corden. 195
- Tariffs: the case examined*, by Sir William Beveridge. 93
- "Tariffs, the terms of trade, and the distribution of national income", by Lloyd A. Metzler. 623
- Tax administration*, by John G. McDonald. 1722
- "Tax administration: objectives, methods and tests of adequacy", by George W. Mitchell. 648
- "Tax facilities for the furthering of the export", by J.C. Huiskamp. 423
- "Tax harmonization and allocative efficiency in economic unions", by Melvyn B. Krauss. 522
- "Tax incentives for export", by Israel Gal-Edd. 1406
- "Tax incentives for regional development", by Richard M. Bird. 115
- "Tax incidence and growth", by Douglas Dosser. 241
- "Tax incidence and growth: a comment", by A.D. Bain. 35
- "Tax incidence, macroeconomic policy and absolute prices", by Charles E. McClure, Jr. 599

"Tax incidence theory: the effects of taxes on the distribution of income", by Peter M. Mieszkowski. 631
Tax memo, by the Canadian Tax Foundation. 1189
 "Tax policy implications of free trade", by Elliott R. Morss. 660
 "Tax policy options for increasing employment without inflation", by G.V. Jump and T.A. Wilson. 481
 "Tax reform in Canada: a progress report", by Meyer Bucovetsky and Richard M. Bird. 1107
 "Tax shifting and the laws of cost", by Elmer D. Fagan. 287
 "Tax shifting in the market period", by Elmer D. Fagan. 288
 "Tax shifting in the short run", by Elmer D. Fagan and Roy W. Jastram. 289
 "Tax structure in Canada: developments during fifty years", by Philip T. Clark. 1219
 "Taxation and changes in price levels", by Jacob Viner. 963
 "Taxation and economic growth", by Koilpillai J. Charles. 1209
 "Taxation and economics: a comment", by David Walker. 911
 "Taxation and production: the Wicksell analysis", by Ursula K. Webb. 923
 "Taxation and the conservation of resources", by S.V. Ciriacy-Wantrup. 168
 "Taxation and the price level in the short run", by O.H. Brownlee. 140
 "Taxation and the relative prices of factors of production", by Frederic Benham. 80
 "Taxation as an instrument of social control", by Clarence Heer. 396
 "Taxation in a monopoly case", by Knut Wicksell. 939
Taxation in Canada, by the Bank of Montreal. 1011
Taxation in Canada, by the Department of External Affairs, Information Division, Canada. 1138
Taxation in Canada, by the Department of Finance, Canada. 1147
Taxation in Canada, by J. Harvey Perry. 1792
 "Taxation in New France: a study in pioneer economics", by S. Roy Weaver. 2008
 "Taxation in the ancient world", by Gwyneth McGregor. 1727
Taxation issues: with special reference to state and local problems, by M. Slade Kendrick. 503
Taxation: its incidence and effects, by H.A. Silverman. 825
Taxes and inflation, by T.A. Wilson. 948
 "Taxes and subsidies in Leontief's input-output model", by Lloyd A. Metzler. 624
Taxes and tax reform in Canada, by Richard M. Bird. 1048
 "Taxes and the consumer", by Carl F. Wehrwein. 924
 "Taxes on production and the average period of investment: a critique of the neo-classical analysis of general incidence", by Antonio Pedone. 710
Taxes, tariffs and subsidies: a history of Canadian fiscal development, by J. Harvey Perry. 1793
 "Tendencies in Canadian public finance", by Donald C. MacGregor. 1669
 "The ability-to-pay theory of taxation", by M. Slade Kendrick. 504
 "The abolition of British imperial preference, 1846-1860", by Robert L. Schuyler. 1880

- "The Acts of Trade", by Charles M. Andrews. 982
The administration of imperialism: Joseph Chamberlain at the Colonial Office, by Robert V. Kubicek. 1563
- "The advantages of protective tariffs", by R.W. Phipps. 718
- "The agreement on preferences", by R. Krishnamurti. 1562
- "The alleged burden of an excise tax in the case of an individual consumer", by R.K. Davidson. 213
- "The American Board of Commissioners of Customs", by Edward Channing. 1206
- "The American Board of Customs, 1767-1783", by Dora Mae Clark. 1217
- The American colonies in the seventeenth century*, by Herbert L. Osgood.
- "The American tariff-bargaining program and Canadian-American tariff relations", by Jacob Viner. 1989
- "The analysis of fiscal policies — past and present", by N.H. Jacoby. 439
- The ancient and rightful customs: a history of the English customs service*, by Edward Carson. 1196
- "The anti-dumping feature of the Canadian tariff", by Adam Shortt. 1899
- "The Anti-dumping Tribunal", by W.W. Buchanan. 1104
- "The anti-imperialism of free trade", by Oliver MacDonagh. 1664
- "The appropriate use of monetary and fiscal policy for internal and external stability", by Robert A. Mundell. 667
- The Atlantic Provinces: protection and free trade*, by John F. Earl. 1336
- The Atlantic Provinces, the emergence of colonial society, 1712-1857*, by W. Stewart MacNutt. 1675
- "The attempt to extend British customs controls over intercolonial commerce by land", by Oliver M. Dickerson. 1292
- "The Automotive Agreement of 1965", by Paul and R.J. Wonnacott. 2034
- "The beginning of Nova Scotian politics 1758-1766", by W. Stewart MacNutt. 1676
- "The beginnings of an imperial policy, 1649-1660", by J.A. Williamson. 2023
- The best is yet to be*, by the Department of External Affairs, Information Division, Canada. 1139
- "The Bladen Plan: a reply", by Harry G. Johnson. 1529
- "The Bladen Plan for increased protection of the Canadian automotive industry", by Harry G. Johnson. 1530
- The Board of Trade and the free trade movement, 1930-42*, by Lucy Brown. 1093
- "The border tax adjustment problem", by R.E. Latimer. 1593
- The British Admiralty Board as a factor in colonial administration, 1689-1763*, by Joseph D. Doty. 1306
- The British colonial government after the American Revolution, 1782-1820*, by Helen T. Manning. 1685
- "The British Empire as an economic family", by Sir Basil Blackett. 1051
- "The British government and imperial economic unity, 1890-95", by Luke Trainor. 1964
- "The British imperial preference system", by David L. Glickman. 1422

- The British overseas: exploits of a nation of shopkeepers*, by C.E. Carrington. 1194
- "The British preference", by John Lewis. 1637
- "The Brussels tariff nomenclature". 1956
- The burden of Canadian taxation*, by Irving J. Goffman. 1424
- "The burden of import duties", by Earl R. Rolph. 768
- "The burden of import duties: a comment", by Alfred E. Kahn. 483
- "The burden of import duties: a comment", by James N. Morgan. 658
- "The burden of import duties: rejoinder", by Earl R. Rolph. 769
- "The burden of import duties with fixed exchange rates", by Earl R. Rolph. 770
- "The burdens of the Navigation Acts: a reply", by Gary M. Walton. 2000
- "The calculation of the cost of protection", by W.M. Corden. 196
- The Cambridge history of the British Empire*, by J. Holland Rose, A.P. Newton and E.A. Benians. 1852
- The Canada-U.S. Automotive Agreement: an evaluation*, by Carl E. Beigie. 1030
- "The Canadian Agricultural Tariff of 1843", by Robert L. Jones. 1541
- "The Canadian-American reciprocity agreement", by Alfred Mond. 1748
- "The Canadian-American Reciprocity Treaty of 1855 to 1866", by Lawrence H. Officer and Lawrence B. Smith. 1776
- "The Canadian-American Trade Agreement", by W.W. McLaren. 1730
- "The Canadian-American Trade Agreement of 1935", by Richard N. Kottman. 1560
- The Canadian commercial revolution, 1845-1851*, by Gilbert N. Tucker. 1972
- The Canadian economic system*, by Andre Raynauld. 1829
- The Canadian economy and its problems*, by Muriel Armstrong. 990
- The Canadian economy: organization and development*, by Ian M. Drummond. 1316
- "The Canadian federal sales tax", by R.N. McCormick. 1717
- "The Canadian federal sales tax", by William H. Wynne. 2046
- "The Canadian-Japanese tariff war", by K.W. Taylor. 1953
- "The Canadian Manufacturers' Association: a political pressure group", by S.D. Clark. 1220
- The Canadian Manufacturers' Association: a study in collective bargaining and political pressure*, by S.D. Clark. 1221
- "The Canadian Manufacturers' Association and the tariff", by S.D. Clark. 1222
- "The Canadian Manufacturers' Association — its economic and social implications", by S.D. Clark. 1223
- "The Canadian manufacturers' tariff campaign", by Watson Griffin. 1445
- "The Canadian preferential tariff", by J. Davidson. 1275
- The Canadian quandary: economic problems and policies*, by Harry G. Johnson. 1531
- The Canadian Reciprocity Treaty of 1854*, by Charles C. Tansill. 1945
- The Canadian sales tax*, by T.M. Gordon. 1431
- "The Canadian sales tax and business opinion", by Alfred G. Buehler. 1109

- "The Canadian tariff", by Goldwin Smith. 1909
- "The Canadian tariff", by J.A. Stevenson. 1926
- "The Canadian tariff and the efficiency of the Canadian economy", by Harry C. Eastman. 1341
- The Canadian-U.S. tariff and Canadian industry: summary of results and logical basis*, by James R. Williams. 2021
- "The capitalization and investment aspects of excise taxes under competition", by J.A. Stockfish. 846
- "The capitalization and investment aspects of excise taxes under competition: comment", by James M. Buchanan. 147
- "The capitalization and investment aspects of excise taxes under competition: reply", by J.A. Stockfish. 847
- "The Carter Commission Report", by Richard A. Musgrave. 1764
- "The Carter Report: sales taxes", by D.I. Beach. 1021
- "The case against infant-industry tariff protection", by Robert E. Baldwin. 53
- "The case for indirect taxation", by A. Henderson. 401
- "The case for reciprocity", by C.E. Mallet. 1681
- "The case for tariff reform", by Harry G. Johnson. 1532
- "The civil list and responsible government in Nova Scotia", by D.C. Harvey. 1475
- "The civil list of Lower Canada", by Helen T. Manning. 1686
- "The classical indictment of indirect taxation", by Haskell Philip Wald. 910
- The cod fisheries: the history of an international economy*, by Harold A. Innis. 1516
- The Colonial and Imperial Conferences, 1887-1911*, by John E. Kendle. 1547
- The Colonial and Imperial Conferences from 1887 to 1937*, comp. and ed. by Maurice Ollivier. 1777
- The Colonial Office and Canada, 1867-1887*, by David M. Farr. 1362
- The Colonial period of American history*, by Charles M. Andrews. 983
- The colonial policy of William III in America and the West Indies*, by G.H. Guttridge. 1460
- The colonial reformers in Canada, 1830-1849: selections from documents and publications of the times*, by Peter Burroughs. 1112
- The colonies and imperial federation: an historical sketch, 1754-1919*, by Alan F. Hattersley. 1480
- The colonization of North America, 1492-1783*, by Herbert E. Bolton and Thomas M. Marshall. 1057
- The coming of the Revolution, 1763-1775*, by Lawrence H. Gipson. 1417
- The commerce of nations*, by J.B. Condliffe. 1238
- The commercial policy of England toward the American colonies*, by George L. Beer. 1027
- "The commercial politics of the Toronto Board of Trade, 1850-1860", by Douglas McCalla. 1712
- "The Commonwealth and favoured-nation usage", by Robert E. Clute and Robert R. Wilson. 1226

- "The Commonwealth preferences: a system in need of analysis", by Harry G. Johnson. 1533
- "The Commonwealth Sugar Agreement and the European Economic Community", by David Jones. 1537
- "The comparative efficiency of tariffs and other tax-subsidy schemes as a means of obtaining revenue or protecting domestic production", by Peter M. Mieszkowski. 632
- The compleat smuggler: a book about smuggling in England, America and elsewhere past and present*, by Jefferson Farjeon. 1361
- "The condition for a trade-creating customs union", by John Spraos. 841
- The consequences of integration: the case of the Defense Production Sharing Agreements*, by John J. Kirton. 1555
- "The cost of protection and the scientific tariff", by Harry G. Johnson. 465
- "The cost of protectionism with high international mobility of factors", by J.H. Dales. 206
- "The cost to American of British imperial policy", by Peter D. McClelland. 1714
- "The costs of protection and self-sufficiency", by Harry G. Johnson. 466
- The costs of tax compliance: a report on a survey conducted by the Canadian Tax Foundation*, by Marion H. Bryden. 1103
- "The customs administration in Canadian historical development", by Gordon Blake. 1054
- The customs union issue*, by Jacob Viner. 904
- The development of the Canadian anti-dumping system*, by Rodney Grey. 1444
- The development of the theory of excise taxation*, by Joseph R. Guerin. 369
- "The differential price effects of a value-added tax", by Henry Aaron. 1
- The diplomatic relations of the United States and Canada, 1927-1941*, by Richard N. Kottman. 1561
- "The direct-indirect tax problem: fifteen years of controversy", by David Walker. 912
- The discriminatory aspects of Canada's imports of manufactured goods from the less developed and the developed countries*, by Gopal J. Yadov. 2048
- "The domestic and world benefits of a customs union", by D.D. Humphrey and C.E. Ferguson. 426
- "The Dominions and imperial preference: story of the movement", by D.A.E. Veal. 1984
- "The dumping boggy", by Sir Andrew McFadyean. 606
- "The dynamic effects of fiscal policy in an economy with foresight", by R.E. Hall. 383
- The early English customs system: a documentary study of the institutional and economic history of the customs from the thirteenth and sixteenth century*, by Norman S. Gras. 1443
- "The economic and political implications of a customs union", by C. Weststrate. 934

- "The economic and redistributive effects of a value added tax", by John Bossons. 121
- The economic background of dominion-provincial relations: appendix III of the royal commission report on dominion-provincial relations*, by W.A. Mackintosh. 1672
- "The economic development of Canada. II Commercial policy and the development of commerce", by S.A. Cudmore. 1263
- The economic development of the British overseas Empire*, by L.C.A. and C.M. Knowles. 1558
- "The economic effects of taxes", by R.N. Poduval. 726
- "The 'economic efficiency' of taxation: a note", by A.R. Prest. 734
- "The 'economic efficiency' of taxation: a rejoinder", by Amotz Morag. 653
- "The economic efficiency of taxation: rejoinder to Dr. Prest", by Amotz Morag. 654
- The economic history of England*, by E. Lipson. 1642
- "The economics of import boards", by Lionel Robbins. 760
- "The economics of nationalism", by Albert Breton. 130
- "The economics of reciprocity: theory and evidence on bilateral trading arrangements", by Richard E. Caves. 162
- The economics of taxation*, by Harry G. Brown. 137
- "The Edgeworth taxation phenomenon", by Raymond Garver. 325
- "The effect of export and import duties on price and production examined by the graphic method", by H. Cunyngname. 205
- "The effect of foreign trade on the distribution of income", by Eli Heckscher. 395
- "The effect of specific excise taxes on the output of the individual multiproduct firm", by J. Wise. 951
- "The effect of tariffs on international and domestic prices", by Robert E. Baldwin. 54
- "The effect of tariffs on the level and terms of trade", by W.M. Gorman. 348
- "The effect of taxation on a monopolist", by Raymond Garver. 326
- The effect of the disparate treatment of tax rebates upon trade patterns of manufactured goods under the General Agreement on Tariffs and Trade*, by Barbara R. Lowrey. 1660
- "The effect of the Navigation Acts on the Thirteen Colonies", by Lawrence A. Harper. 1471
- "The effect of the public section on the base of the value added tax", by Eitan Berglas. 87
- "The effects of ad valorem and specific taxes on prices", by Paul Taubman. 862
- "The effects of ad valorem and specific taxes on prices: comment", by Alice J. Vandermeulen. 890
- "The effects of high taxation", by Hilaire Belloc. 79
- "The effects of specific and ad valorem taxes", by Robert L. Bishop. 116
- "The effects of specific and ad valorem taxes", by L.J. Pritchard. 736

"The effects of tariff preferences on Canadian imports: an empirical analysis", by James R. Melvin. 1737
 "The effects of tariffs on production, consumption, and trade: a revised analysis", by J. Clark Leith. 553
 "The effects of taxation", by Edwin R. Seligman. 807
The empire of the St. Lawrence, by Donald G. Creighton. 1253
 "The empirical relationship between nominal and effective rates of protection", by Stephen Guisinger and Daniel M. Schydrowsky. 371
 "The English customs service, 1307-1343: a study of medieval administration", by Robert L. Baker. 1010
 "The English Farmers of the Customs, 1343-51", by E.B. Fryde. 1392
The English navigation laws, by Lawrence A. Harper. 1472
 "The equalization of factor prices between free-trade areas", by Jan Tinbergen. 872
 "The establishment of the Great Farm of the English customs", by A.P. Newton. 1769
 "The evolution of sales taxation 1915-1972", by John F. Due. 1329
 "The excess burden of indirect taxation", by M.F.W. Joseph. 480
 "The excess burden of indirect taxation", by K. Balakrishna Rao. 746
 "The 'excess costs' of a tariff and their measurement", by A.J. Reitsma. 751
 "The expenditure tax and saving", by A.R. Prest. 735
 "The external relations of the Province of Canada", by George P. Glazebrook. 1420
 "The factor price equalization theorem", by J.R. Hicks. 408
The fall of protection, 1840-1850, by Bernard Holland. 1500
The feasibility of a Canadian federal sales tax, by Abraham Tarasofsky. 1946
 "The financial development of British North America, 1840-1867", by Adam Shortt. 1900
 "The first negotiations for reciprocity in North America", by S. Roy Weaver. 2009
The fiscal and diplomatic freedom of the British overseas Dominions, by Edward Porritt. 1807
 "The fiscal performance of indirect taxation: an evaluation", by Kenyon E. Poole. 729
The fiscal policy of Canada since Confederation, by Pere Florent Brault. 1081
The fiscal system of Renaissance France, by Martin Wolfe. 2032
The formative years to 1914, by George P. Glazebrook. 1421
The French Regime, ed. by Cameron Nish. 1771
The fundamental fallacies of free trade: four addresses on the logical groundwork of the free trade theory, by L.S. Amery. 9
 "The future of the British imperial preference system", by Herbert Feis. 1370
The future role of GATT, by the Department of External Affairs, Information Division, Canada. 1140
 "The GATT as an international organization", by Kenneth W. Dam. 1271
The GATT: law and international economic organization, by Kenneth W. Dam. 1272

- "The GATT legal system: a diplomat's jurisprudence", by Robert E. Hudec. 1506
- The GATT negotiations 1973-75: a guide to the issues*, by Sidney Golt. 1425
- "The gain from international trade", by Murray C. Kemp. 496
- "The gain from international trade and investment: a neo-Heckscher-Ohlin approach", by Murray C. Kemp. 497
- "The gains from international trade", by Paul A. Samuelson. 786
- "The gains from international trade once again", by Paul A. Samuelson. 787
- "The gains from trade once again", by Jagdish Bhagwati. 109
- "The gains of trade", by V.F. Coe. 178
- The General Agreement on Tariffs and Trade*, by the Department of External Affairs. Information Division, Canada. 1141
- The General Manufacturers' Sales Tax in Canada*, by John F. Due. 1330
- "The general theory of second best", by Richard G. Lipsey. 572
- "The generalized scheme of preferences: impact on the donor countries", by J.M. Finger. 301
- "The government of the Empire, 1660-1763", by Charles M. Andrews. 984
- "The growth of the movement for empire preference", by L.S. Amery. 978
- "The Heckscher-Ohlin model and the tariff structures of the industrial countries", by Gianni Zandano. 963
- "The historical perspective: nineteenth-century trade theory and policy", by H. Scott Gordon. 1429
- "The history of tariff administration in the United States from colonial times to the McKinley Administrative Bill", by John D. Goss. 1434
- The idea of continental union: agitation for annexation of Canada to the United States, 1849-1893*, by Donald F. Warner. 2003
- "The ideal tax system", by Gerhard Colm. 183
- "The impact of alternative tax structures on personal consumption and saving", by Richard A. Musgrave and Mary S. Painter. 677
- "The impact of customs unions on trade in manufactures", by John Williamson and Anthony Bottrill. 947
- The impact of effective commercial policy on patterns of Canadian exports*, by Mark K. Loken. 1647
- "The impact of imports and tariffs on the American tuna industry", by Thomas A. Petit. 716
- "The impact of sales taxes on prices", by José V. Salat. 780
- The impact of the Canada-United States Automotive Agreement on Canada's motor vehicle industry: a study in economics of scale*, by Albert C. Neisser. 1767
- "The impact of the industrial countries' tariff structure on their imports from less-developed areas: a comment", by J.C. Leith and G.L. Reuber. 554
- "The impact of the industrial countries' tariff structure on their imports on manufactures from less-developed areas", by Bela Balassa. 43
- "The impact of the industrial countries' tariff structure on their imports of manufactures from less-developed areas: a reply", by Bela Balassa. 44

- "The impact of the industrial countries' tariff structure on their imports of manufactures from less-developed countries: a rejoinder", by J.C. Leith and G.S. Reuber. 555
- The Imperial Conference: a history and study*, by Richard Jebb. 1523
- "The imperial customs establishment in Nova Scotia, 1825-1855", by Marion Gilroy. 1416
- "The Imperial Economic Conference: before the meeting at Ottawa", by L.S. Amery. 979
- The imperial federation movement in Canada, 1884-1902*, by Guy R. MacLean. 1673
- The imperial organization of trade*, by Geoffrey Drage. 1315
- "The imperialism of free trade", by John Gallagher and Ronald Robinson. 1405
- The implications for Canada of a Canada-Commonwealth Caribbean free trade arrangement*, by the Private Planning Association of Canada. 1813
- "The implications of freer trade for the harmonization of other policies", by Harry G. Johnson. 467
- "The incidence of a general output or a general sales tax", by Harry G. Brown. 138
- "The incidence of a general sales tax", by John F. Due. 253
- "The incidence of import duties — a correction and explanation", by S.J. Chapman. 165
- "The incidence of sales taxes: a note on methodology", by Benjamin Higgins. 410
- "The incidence of sales taxes: rejoinder", by Donald W. Gilbert. 334
- The incidence of taxes and public expenditures in the Canadian economy*, by W. Irwin Gillespie. 1413
- The indirect sales tax illusion*, by John F. Due. 254
- "The influence of dumping on monopoly price", by Theodore O. Yntema. 961
- "The ingredients of tax administration", by Joseph W. Huston. 432
- "The institutional framework for international trade relations", by Johan Kaufmann and Frans A. von Geusau. 1544
- "The institutional framework for international trade relations", by Frans A. von Geusau. 1544
- "The interaction of tariffs and quotas", by Tsvi Ophir. 696
- The international economy*, by P.T. Ellsworth. 274
- The international economy*, by John P. Young. 962
- "The Kennedy Round", by Harry C. Johnson. 1534
- "The Kennedy Round and the developing countries", by J. Vingerhoets. 1990
- "The Kennedy Round of trade negotiations: results and lessons", by Finn Gundelach. 1458
- The Kennedy Round results*, by the Department of Industry, Trade and Commerce, Office of Trade Relations, Canada. 1153
- The king's customs*, by Henry Atton and Henry H. Holland. 995
- "The last period of the Great Farm of the English Customs", by C.C. Crews. 1255
- "The last years of the Navigation Acts", by J.H. Clapham. 1215

- "The later history and administration of the customs revenue in England, 1671-1818", by Bertram R. Leftwich. 1627
- "The latest gospel of protection", by Roswell Fisher. 302
- The law of the taxing power in Canada*, by W.P.M. Kennedy and D.C. Wells. 1549
- The legal framework of world trade*, by V.A. Seyid Muhammad. 1759
- The legal regulation of trade between Canada and the United States, 1783-1822*, by T.R. Millman. 1744
- "The liberal elements in English mercantilism", by William D. Grampp. 1442
- "The logic of border taxes", by Milton Leontiades. 558
- "The London Customs House during the Middle Ages", by Mable H. Mills. 1745
- "The Lords of Trade and Plantations, 1675-1696", by Winfred T. Root. 1852
- "The loss from trade restrictions", by Marcus Fleming. 305
- "The Maritime Provinces and the Reciprocity Treaty", by S.A. Saunders. 1871
- The Maritime Provinces of British North America and the American Revolution*, by Wilfred B. Kerr. 1551
- The Maritimes and Canada before Confederation*, by William M. Whitelaw. 2013
- "The maximum revenue tariff", by Edward Tower. 977
- "The merchants of Nova Scotia and the American Revolution", by Wilfred B. Kerr. 1552
- "The Mill-Bastable infant industry dogma", by Murray C. Kemp. 498
- "The measure of consumption taxes", by B.U. Ratchford. 747
- "The measurement of tariff levels", by A. Loveday. 581
- "The measurement of tax shifting: economics and law", by Wirth F. Ferger. 294
- "The methodology of incidence theory: a critical review of some recent contributions", by James M. Buchanan. 148
- "The monopsony case for tariffs", by Stephen Enke. 281
- The most-favored-nation clause: an analysis with particular reference to recent treaty practice and tariffs*, by Richard C. Snyder. 1911
- "The most-favoured-nation clause", by Jacob Viner. 905
- "The Most-Favoured-Nation Clause in GATT". 1957
- "The Most-Favoured-Nation Clause: its present significance in GATT", by Hector G. Espiel. 1359
- The most favoured nation: First and Second World Wars*, by Henry Drummond-Wolfe. 1317
- "The movement towards free trade, 1820-1853", by C.R. Fay. 1367
- The national finances: an analysis of the programme of revenues and expenditures of the Government of Canada*, by the Canadian Tax Foundation. 1190
- The national policy and the prairie region: a reappraisal of the national policy tariffs and their effects on the developing wheat economy*, by Kenneth H. Norrie. 1772
- "The national policy — old and new", by Vernon C. Fowke. 1383
- "The nature and structure of York commerce in the 1820's", by T.W. Acheson. 966
- The Navigation Acts and the American Revolution*, by Oliver M. Dickerson. 1291
- The neutral Yankees of Nova Scotia: a marginal colony during the revolutionary years*, by John B. Brebner. 1084

- "The new agricultural protectionism in industrial countries", by D. Gale Johnson. 449
- "The new Anti-dumping Act", by H.D. MacDermid. 1663
- "The new Canadian tariff", by A.W. Flux. 1377
- "The new economic history and the burdens of the Navigation Acts", by Gary M. Walton. 2001
- "The new economic history and the burdens of the Navigation Acts: a comment", by Peter W. McClelland. 1715
- "The new economic history, the Navigation Acts and the continental tobacco market, 1770-90", by Frank J. Broeze. 1089
- "The new welfare economics and gains in international trade", by Robert E. Baldwin. 55
- The 1911 general election: a study in Canadian politics*, ed. by Paul Stevens. 1923
- "The objectives of taxation and the Carter Commission proposals", by John Bossons. 1063
- "The office of Intendant in New France", by W.B. Munro. 1760
- "The Ohlin-Heckscher theory of the basis of commodity trade", by J.L. Ford. 311
- The old colonial system, 1660-1754*, by George L. Beer. 1028
- The old Province of Quebec*, by Alfred L. Burt. 1114
- "The open door and reciprocity", by Alfred Zimmermann. 2053
- "The optimal tariff from an international standpoint", by Marcus Fleming. 306
- "The 'optimum' tariff and the cost of exports", by J.J. Polak. 727
- The organization of the English customs systems, 1696-1786*, by Elizabeth E. Hoon (Mrs. Cawley). 1501
- "The origin of free ports in British North America", by Gerald S. Graham. 1440
- The origins of the British colonial system 1578-1660*, by George L. Beer. 1029
- The outlook for trade policy*, by the Department of External Affairs, Information Division, Canada. 1142
- "The paradox of employment creation through import subsidies", by Alex G. Vicas and Antol Deutsch. 896
- "The passage of the Sugar Act", by Allen S. Johnson. 1524
- "The pattern of non-tariff obstacles to international market access", by Ingo Walter. 918
- "The pattern of tax incidence in Canada", by Allan M. Maslove. 1700
- The pattern of taxation in Canada*, by Allan M. Maslove. 1701
- "The performance of two protected oligopolies in Canada", by Stefan Stykolt and Harry C. Eastman. 1935
- "The political aspect of discrimination in international economic relations", by S.H. Bailey. 34
- The political economy of international economic integration: a brief synthesis*, by Harry E. English. 279
- "The political economy of regulatory taxation", by Charles J. Goetz. 338
- "The ports of the Maritimes and their trade and commerce in 1800", by J.C. Arnell. 991

- "The possibility of income losses from increased efficiency or factor accumulation in the presence of tariffs", by Harry G. Johnson. 468
- "The postwar literature on externalities: an interpretive essay", by E.J. Mishan. 642
- "The potential role of a value-added tax in Canada", by John Bossons. 1064
- "The preventative tariff and the dual in linear programming", by L. Waverman. 922
- "The probable effects of freer trade on individual countries", by Harry G. Johnson. 469
- "The problem of imperial preference", by G.S.H. Rassown. 1826
- "The problem of social cost", by R.H. Coase. 176
- "The proposed Canadian-American reciprocity agreement of 1911", by Willis G. Swartz. 1938
- The protective tariff in Canada's development: eight essays on trade and tariffs when factors move with special reference to Canadian protectionism, 1870-1955*, by John H. Dales. 1270
- "The provincial incidence of the Canadian tariff", by Donald C. MacGregor. 1670
- "The Provincial sales taxes and their relationship to the federal sales tax", by John F. Due. 1331
- "The purchase tax and fiscal policy", by Arnold M. Soloway. 839
- The pure theory of international trade*, by Murray C. Kemp. 499
- "The pure theory of international trade", by Robert A. Mundell. 668
- "The pure theory of international trade: a survey", by Jagdish Bhagwati. 110
- "The pure theory of international trade: comment", by Harry G. Johnson. 470
- "The pure theory of taxation", by F.Y. Edgeworth. 266
- "The puzzle of GATT: legal aspects of a surprising institution", by John H. Jackson.
- The quest for Empire unity: the Imperial Federationists and their cause, 1869-1893*, by Robert A. Shields. 1892
- "The rational basis of protection in Canada", by H. Michell. 1740
- "The recent changes in customs legislation", by R.N. McCormick. 1718
- "The Reciprocity Agreement from a Canadian standpoint", by George E. Foster. 1381
- "The Reciprocity Treaty of 1854", by Robert E. Ankli. 985
- "The Reciprocity Treaty of 1854: a regional study", by S.A. Saunders. 1873
- The Reciprocity Treaty of 1854: its history, its relation to British colonial and foreign policy and to the development of Canadian fiscal autonomy*, by Donald C. Masters. 1707
- "The relation of protective duties to domestic production", by G.A. Elliott. 271
- The relationship between tariffs on goods and taxes on capital returns*, by James J. Rakowski. 742
- "The relative burden of sales taxation", by David G. Davies. 218
- "The relative merits of tariffs and subsidies as methods of protection", by R.L. Threllfell. 867

- "The repeated levying of sales tax and vertical business integration", by J.C. Huiskamp. 424
- "The resource-allocative effects of a tariff and the effective protection of individual inputs", by B.F. Massell. 596
- "The restriction of foreign trade", by A. Henderson. 402
- The revolt in Canada against the new feudalism: tariff history from the revision of 1907 to the uprising of the West in 1910*, by Edward Porritt. 1808
- "The Ricardian tax incidence analysis in the light of optimum growth theory", by Antonio Pedone. 711
- "The rise of protection in England, 1689-1786", by Ralph Davis. 1277
- The royal general farms in the eighteenth century*, by George T. Matthews. 1708
- The Royal Navy in American waters, 1760-1775: a study of enforcement of British colonial policy in the era of the American Revolution*, by Neil R. Stout. 1927
- "The sales tax", by Herbert Burton. 1116
- "The sales tax as an anti-inflationary measure", by John F. Due. 255
- "The sales tax: past, present, and future", by Howard Perrigo. 1788
- "The sensitivity of consumption taxes to fluctuation in income", by David G. Davies. 219
- "The sensitivity of taxes and the distribution and stabilization of income", by David G. Davies. 220.
- The shifting and incidence of taxation*, by Edwin R. Seligman. 808
- The shifting and incidence of taxation*, by Otto von Mering. 908
- "The shifting of sales taxes", by Donald W. Gilbert. 334
- "The shifting of sales taxes", by Roy W. Jastram. 443
- "The shifting of sales taxes under joint costs", by Elmer D. Fagan. 290
- "The short horn of the dilemma: an analysis of Canadian trade policy", by W.H. Moore. 1752
- "The short-period incidence of taxation", by A. Asimakopulos and J.B. Burbidge. 25
- "The significance of dumping in international trade", by H.W. de Jong. 479
- "The significance of the Farmers of the Customs in public finance in the middle of the seventeenth century", by W. Percy Harper. 1473
- "The size of gain from an optimum tariff", by Leland B. Yeager. 958
- The smugglers: picturesque chapters in the history of contraband*, by Lord Teignmouth and Charles G. Harper. 1955
- "The 'smugglers trade': a neglected aspect of English commercial development", by George D. Ramsay. 1822
- "The specification of nominal tariff rates in effective protection estimates", by J. Clark Leith. 556
- "The Stamp Act in British politics", by William T. Laprade. 1592
- "The Stamp Act in Nova Scotia", by Wilfred B. Kerr. 1553
- "The Stamp Act in Quebec", by Wilfred B. Kerr. 1554
- "The standard theory of tariffs", by Harry G. Johnson. 471
- The staple industries and economic development, Canada, 1841-1867*, by Keith A. Parker. 1784

- "The Stolper-Samuelson theorem under conditions of variable returns to scale", by Nobuo Minabe. 635
- The story of our country: a history of Canada for 400 years*, by J. Castell Hopkins. 1502
- The structure, function, and law of a free trade area: the European Free Trade Association*, by John S. Lambrinidis. 1587
- "The structure of a tariff system and the effective protective rate", by W.M. Corden. 197
- "The struggle for financial control in Lower Canada, 1818-1831", by Donald G. Creighton. 1254
- The struggle for imperial unity: recollections and experiences*, by Col. George T. Denison. 1279
- "The substitution problem in the theory of effective protection", by W.M. Corden. 198
- "The symmetry between import and export taxes", by Abba P. Lerner. 560
- "The tariff", by W.M. Corden. 199
- The tariff: an interpretation of a bewildering problem*, by George Crompton. 204
- "The tariff and Canadian butter", by Agatha Chapman. 1207
- The tariff and competition in Canada*, by Harry C. Eastman and S. Stykolt.
- "The tariff and social control", by Ralph E. Flanders. 304
- "The tariff and the ultimate consumer", by Henry C. Emery. 278
- "The tariff and the ultimate consumer", by Harvey A. Wooster. 955
- "The Tariff Board: what it is; what it does", by L.G. Audette. 997
- "The tariff delusion", by Henry P. Fairchild. 291
- The tariff history of Canada*, by Simon J. McLean. 1731
- "The tariff, 1929-30", by Frank W. Taussig. 1951
- "The tariff on trial", by Richard J. Cartwright. 1200
- "The tariff preference: a reconsideration", by Sherman E. Katz. 489
- The tariff problem*, by Sir William Ashley. 24
- "The tariff question and the economist", by Jacob Viner. 906
- "The tariff quota", by Michael Rom. 773
- "The tariff quota and its treatment in GATT", by Michael Rom. 1849
- "The tariff relationship of the United States and Canada", by Donald M. Marvin. 1697
- "The tax cut as an anti-inflationary measure", by G. Brennan and D.A. Auld. 129
- "The 'tax harmonization problem' in free trade areas and common markets", by Melvyn B. Krauss. 523
- "The tax kaleidoscope:: perspectives on tax reform in Canada", by Richard M. Bird. 1049
- The tax on value added*, by Clara K. Sullivan. 852
- "The 'taxation' effects of alternative techniques for trade protection", by Robert Solo. 838
- "The taxation of luxuries and the rate of interest", by A.F. McGoun. 607
- "The taxation of luxury", by Reginald Lennard. 557

"The terms of trade", by Frederic Benham. 81
The theory of customs unions, by James E. Meade. 612
The theory of customs unions: a general equilibrium analysis, by Richard G. Lipsey. 573
 "The theory of customs unions: a general survey", by Richard G. Lipsey. 574
 "The theory of customs unions: trade diversion and welfare", by Richard G. Lipsey. 575
The theory of economic externalities: the control of environmental pollution and similar social costs, by James E. Meade. 613
The theory of economic integration, by Bela Balassa. 45
The theory of economic unions: a comparative analysis of customs unions, free trade areas, and tax unions, by Hirofumi Shibata. 815
 "The theory of effective protection and preferences", by Harry G. Johnson. 472
The theory of fiscal economics, by Earl R. Rolph. 771
The theory of incidence of sales taxation, by John F. Due. 256
 "The theory of incipient taxes", by C.F. Bickerdike. 113
 "The theory of international trade", by Lloyd A. Metzler. 625
The theory of international trade: with its applications to commercial policy, by Gottfried Haberler. 378
The theory of international trade: with some of its applications to economic policy, by C.F. Bastable. 65
 "The theory of international values re-examined", by Frank D. Graham. 357
The theory of protection, by W.M. Corden. 200
The theory of protection and international trade, by Milhail Manoilescu. 589
The theory of public finance: a study in public economy, by Richard A. Musgrave. 678
 "The theory of public finance in a federal system", by Wallace E. Oates. 690
 "The theory of tariff structure, with special reference to world trade and development", by Harry G. Johnson. 473
 "The theory of tariffs, taxes and subsidies: some aspects of the second best", by Trent J. Bertrand and Jaroslav Vanek. 92
 "The theory of tax incidence: a diagramatic analysis", by Melvyn B. Krauss and Harry G. Johnson. 524
The theory of taxation, by Charles M. Allan. 7
 "The theory of the value added tax", by William H. Oakland. 689
The theory of trade and protection, by William P. Travis. 880
 "The trade effects of tariff preferences", by Christopher K. Clague. 170
 "The trade in square timber", by A.R.M. Lower. 1658
The trade of nations, by Michael A. Heilperin. 1485
The trade policy of Great Britain and her colonies since 1860, by Carl J. Fuchs. 1393
The trade relations of the British Empire, by J.W. Root. 1851
 "The transfer problem and transport costs II: analysis of effects of trade impediments", by Paul A. Samuelson. 788

- The union of the Canadas: the growth of Canadian institutions, 1841-1857*, by J.M. Careless. 1192
- The United Nations Conference on Trade and Development of 1964: the theory of the peripheral economy at the centre of international political discussion*, by A.S. Friedeberg. 1391
- The United States — Canadian Automobile Agreement: a study in industry adjustment*.
- "The use of a normative model to analyze tax-reform proposals", by John Bossons. 1065
- "The use of effective tariffs", by Benjamin I. Cohen. 180
- "The use of restrictions to suppress external deficits", by Brian Tew. 866
- "The use of standards and prices for protection of the environment", by William J. Baumol and Wallace E. Oates. 77
- "The value-added tax", by John F. Due. 257
- "The value-added tax — a new weapon in the fiscal armoury?", by Lief Muten.
- "The value added tax: a short review of the literature", by Richard W. Lindholm. 568
- "The value added tax: critique of a review", by Mel Krauss and Richard M. Bird. 225
- "The value added tax: rejoinder to a critique", by Richard W. Lindholm. 569
- "The vindication of Joseph Chamberlain", by Edward Grigg. 1447
- The vision of grandeur: studies in the ideas of Canadian imperialism, 1867-1914*, by Carl C. Berger. 1038
- "The welfare aspects of excise taxes", by Earl R. Rolph and George F. Break. 772
- The welfare cost of trade restrictions: a linear programming analysis*, by Gerald M. Lage. 541
- "The 'welfare' effects of an income tax and an excise tax", by Milton Friedman. 323
- "The welfare gains of a trade-diverting customs union: comment", by Murray C. Kemp. 500
- "The welfare gains of a trade-diverting customs union reinterpreted", by E.J. Mishan. 643
- "The welfare implications of effective protection", Roy J. Ruffin. 779
- "The why of the sales tax", by Allen T. Treadway. 1966
- The working of the British Colonial Office, 1812-1830*, by D. MacMurray Young. 2049
- The world economy at the crossroads: a survey of current problems of money, trade, and economic development*, by Harry G. Johnson. 1535
- Theoretical welfare economics*, by J. de V. Graaf. 352
- Theories of the apportionment of the burden of taxation*, by William L. Henderson. 403
- "Theory and background of the value-added tax", by Carl S. Shoup. 822
- "Thomas Hobbes' theory of taxation", by Dudley Jackson. 437

- "Thoughts on commercial relations after the Kennedy Round", by Th. C. Hijzen. 1494
- "Three centuries of Empire trade", by A.R. Lower. 1659
- They didn't declare it*, by H.J. Browning. 1101
- "Toward a general theory of sales tax incidence", by John F. Due. 258
- Toward a new international economic order: selected papers of C. Fred Bergsten, 1972-1974*, by C. Fred Bergsten. 1040
- Toward a new world trade policy: the Maidenhead Papers*, by C. Fred Bergsten. 88
- "Toward a theory of multiple customs unions", by Sukesh K. Ghosh. 330
- Towards a more realistic appraisal of the Automotive Agreement*, by the Private Planning Association of Canada, Canadian-American Committee. 1815
- "Towards a theory of economic intergration", by Bela Balassa. 46
- "Towards new agreements on international trade liberalization — methods and examples of measuring non-tariff trade barriers", by Hans Glismann and Axel Neu. 336
- Trade and empire: the British customs service in colonial America, 1660-1775*, by Thomas C. Barrow. 1017
- "Trade and tariffs in the British North American provinces before Confederation", by J.C. Hemmeon. 1488
- Trade and welfare*, by James E. Meade. 614
- "Trade arrangements among industrial countries: effects on Canada", by Ronald J. Wonnacott. 2040
- "Trade barriers of capitalist and communist nations against food-stuffs exported by tropical underdeveloped nations", by Frederic L. Pryor. 738
- "Trade creating customs unions — a comment", by E.J. Mishan. 644
- "Trade creating customs unions — a rejoinder", by John Spraos. 842
- "Trade creation and trade diversion: a geometrical note", by Imanuel Wexler. 935
- Trade diversion in the Commonwealth preference system*, by Harriet M. Hinck. 411
- "Trade-diverting customs unions and welfare improvement: a clarification", by Jagdish Bhagwati. 111
- "Trade diverting customs unions and welfare improvement: a comment", by Alan P. Kirman. 510
- Trade liberalization among industrial countries: objectives and alternatives*, by Bela Balassa. 47
- Trade liberalization and a regional economy: studies of the impact of free trade on British Columbia*, by Ronald A. Shearer, John H. Young and Gordon R. Munro. 1888
- Trade liberalization and Canadian agriculture*, by Gerald I. Trant, David L. MacFarlane and Lewis A. Fischer. 1965
- "Trade liberalization and 'revealed' comparative advantage", by Bela Balassa. 48
- Trade liberalization and the Canadian furniture industry*, by David E. Bond and Ronald J. Wonnacott. 1058

- Trade liberalization and the Canadian pulp and paper industry*, by W.E. Haviland, N.S. Takacsy and E.M. Cape. 1481
- Trade liberalization and the Canadian steel industry*, by Jacques Singer. 1903
- "Trade liberalization under the Kennedy Round: the static effects", by Bela Balassa and Mordechai E. Kreinin. 49
- Trade of Canada: Vol. III: imports*, by Statistics Canada. 1175
- Trade policy towards low-income countries*, by Political and Economical Planning. 1800
- "Trade preferences and developing countries", by Harry G. Johnson. 474
- Trade, protection and economic policy: essays in international economics*, by Alok Ray. 749
- Trade strategy for rich and poor nations*, ed. by Harry G. Johnson. 474
- Trade, tariffs and growth: essays in international economics*, by Jagdish Bhagwati. 111
- "Trade tax asymmetry", by G.A. Mumey. 664
- "Trade wars or trade negotiations", by Harald Malmgren. 1682
- Trade wars or trade negotiations?: nontariff barriers and economic peacekeeping*, by Harold B. Malmgren. 1683
- Traders and diplomats: an analysis of the Kennedy Round of negotiations under the General Agreement on Tariffs and Trade*, by Ernest H. Preeg. 1810
- "Traditional welfare norms for specific taxes", by Charles J. Goetz. 339
- Transatlantic economic community: Canadian perspectives*, by Edward H. English. 1352
- Turnover taxes*, by G. Schmölder. 799
- "Two approaches to freer trade", by Richard Bailey. 1008
- "UNCTAD: intervener between poor and rich states", by Robert S. Walters. 1999
- "UNCTAD's generalized preferences: an appraisal", by Tracy Murray. 1762
- "U.S. — Canadian free trade", by Paul and Ronald Wonnacott. 2035
- U.S. — Canadian free trade: the potential impact on the Canadian economy*, by Paul and Ronald J. Wonnacott. 2040
- "Unilateral trade liberalization and global world income", by Jaroslav Vanek. 895
- "Valuation for customs", by Carl Kreider. 527
- Value-added tax*, by Allan A. Tait. 855
- "Value added tax: the case against", by Stanley S. Surrey. 853
- "Value added tax: the case for", by Dan T. Smith. 830
- "Value-added taxation", by Lowell C. Harriss. 388
- "Value-added taxation: the economic consequences", by S.S. Han and G.K. Shaw. 385
- "A variable-tax model of intersectoral allocation", by Charles J. Goetz. 337
- "Verification of tariff effectiveness by different statistical methods", by Roland R. Renne. 753
- "Welfare and freer trade — a rejoinder", by Gottfried Haberler. 379
- "Welfare and freer trade — a reply", by T. Balogh. 57

- "Welfare and tariffs", by I.M. Little. 577
 "Welfare economics and international trade", by Paul A. Samuelson. 789
 "Welfare effects of tax unions", by Douglas Dosser. 242
 "Wells on excise tax incidence in an imperfectly competitive economy", by Paul Davidson. 212
 "What do we want of our tax system?", by Ronald Robertson. 1847
 "What do you know about the Canadian customs tariff?", by G.H. Glass. 1419
 "What is a producer's surplus?", by E.J. Mishan. 645
 "What is the best tax system?", by Frederic Benham. 82
 "What the thirties can remind us about fighting U.S. tariffs", by John Bird.
 "When are a tariff and a quota equivalent?", by Rachel McCulloch. 601
White Paper on Anti-dumping, by the Department of Finance, Canada. 1148
 "Why Canada rejected reciprocity". 2014
 "Wizards with bootstraps", by Trufant Foster. 313
 "World documents: Imperial Economic Conference, Ottawa, 1932". 2041
World trade and investment: the economics of interdependence, by Donald B. Marsh. 1692
World trade at the crossroads, by the Department of External Affairs, Information Division, Canada. 1143
World trade policies, by Henry Chalmers. 1203
Your federal sales tax check-up, by Peter McQuillan, Ron Larter and Paul Donaldson. 1732

INDEX DES TITRES

- ABC de l'Europe*, par François Visine. 1991.
- ABC du libre-échange, L'*, par Yves Guyot. 373.
- Abrégé de finances publiques*, par Gilles Desrochers. 1282.
- Accord commercial Canada-Américain, A propos de l'*, par George Bernier. 1041.
- Accord général sur les tarifs douaniers et le commerce, L'*, dans *Commerce extérieur*. 1565.
- Accord général sur les tarifs douaniers et le commerce*, dans *Affaires extérieures*. 964.
- Accord tarifaires de Genève*, dans *Affaires extérieures*. 965.
- Adaptation à un commerce plus libre*, dans *La Presse de Montréal*. 1566.
- Affaires au Canada, Les. Un guide pour la constitution des sociétés et les impôts au Canada*. 1633.
- A.M.C. et le tarif, L'*, dans *L'Actualité économique*. 1564.
- Amorce du débat sur le libre-échange*, dans *Le Devoir de Montréal*. 980.
- Angleterre dans le monde, L'*, par Johannes Stoye. 1929.
- Annexionnisme au Canada français, L'*, par Lionel Groulx. 1450.
- Aspects nouveaux du protectionisme*, par Jules Lautman. 1599.
- Au-delà des frontières. Une nouvelle stratégie commerciale pour le Canada*, par Conseil économique du Canada. 1128.
- Au Service des U.S.A.*, par Jim Laxer. 1600.
- Autour du traité Canada-Américain*, par Rosaire Gauthier. 1409.
- Aux électeurs!*
- *S.I., s.e., 1891*. 1000.
 - *L'histoire des quatre dernières années 1887-1891*. 1001.
 - *La réciprocité*. 1002.
 - *Le Canada sous la "National Policy"*. 1003.
 - *Les changements que le temps a opérés*. 1004.
 - *Les effets de la réciprocité illimitée*. 1005.
 - *Les libéraux et la politique commerciale*. 1006.
 - *Les taxes!!! Comment elles se répartissent*. 1007
- Une série de pamphlets dans la Salle Gagnon, Bibliothèque Municipale de Montréal.
- Canada, abaissera-t-il ses barrières tarifaires? Le*, dans *Bulletin mensuel de la chambre de commerce française au Canada*. 1603.
- Canada a conclu des accords commerciaux avec seize pays à la Conférence de Torquay, Le*, dans *Commerce extérieur*. 1606.
- Canada adhère au nouvel accord international sur les textiles multifibres, Le*, par A.T. Sarno. 1870.
- Canada, a-t-il besoin d'une politique tarifaire? Le*, dans *Commerce*. 1602.
- Canada au point de vue économique, Le*, par Louis Strauss. 1930.
- Canada dans l'ordre international, Tribune d'information sur les problèmes d'après-guerre, Le*, par Raymond Tanghe. 1941.

- Canada devrait viser au libre-échange multilatéral, Le*, dans *le Devoir de Montréal*. 1604.
- Canada économique aux XX^e siècle*, par M.L. Dewavrin. 1289.
- Canada économique sous l'union, Le*, par Anatole Desy. 1285.
- Canada et le commerce mondial*, par M.G. Clark. 1218.
- Canada et le système interaméricain*, par Marcel Roussin. 1854.
- Canada et le GATT, Le*, par Bernard Bonin. 1061.
- Canada et le monde protectionniste d'après 1918*, par Paul-Yvan Desgranges. 1280.
- Canada pour tous, Le*, par Louis Cros. 1257.
- Canada, réalités d'hier et d'aujourd'hui*, par Jean Bruchesi. 1102.
- Canadiens et les Américains, Les*, par Charles Marshall. 1693.
- Canadiens veulent conserver le régime seigneurial*, par Joseph, Frère Marcel. 1689.
- Capitiaux français et le Québec, 1885-1900*, par Magella Quinn. 1820.
- Carnet A.T.A., passeport pour les échantillons, Le*, par D. Magee. 1680.
- Change et la douane, Le*, dans *L'économiste Canadien*. 1605.
- Civilisation de la Nouvelle-France, La*, par Guy Fregault. 1388.
- Claude Thomas Dupuis, intendant de la Nouvelle-France*, par Jean-Claude Dubé. 1319.
- Clause de la nation la plus favorisée, La*, par Edouard Sauvignon. 1874.
- Clause de la nation la plus favorisée, La*, dans *L'actualité économique*. 538.
- Clause de la nation la plus favorisée, La*, par Armenag Salmaslian. 1867.
- C.M.A. et le tarif douanier, La*, dans *L'économiste canadien*. 1568.
- Colbertisme, Le*, par Cornelius J. Jaenen. 1518.
- Cobden et la ligue ou l'agitation anglaise*, par Frédéric Bastiat. 1018.
- Colonisation de la Nouvelle-France*, par Emile Salone. 1868.
- Comité pour recueillir les points de vue des Canadiens*, dans *Commerce Canada*. 1234.
- Commerce avec les Antilles*, par J.M. Le Moine. 1628.
- Canada*, dans *Commerce Canada*. 1179.
- Commerce extérieur, Le*, par Alain Bavelier. 1020.
- Commerce extérieur, du Canada, Le*, par Henry Laureys. 1598.
- Commerce extérieur et développement de la petite nation*, par Antoine Basile. 63.
- Commerce extérieur et sous-développement*, par Guy Lacherrière. 1581.
- Commerce franco-canadien*, dans *Bulletin mensuel de la chambre de commerce française au Canada*. 1235.
- Commerce inter-impérial, Le*, dans *L'économiste canadien*. 1606.
- Conférence impériale*, dans *L'économiste canadien*. 1573.
- Commerce international, Le*, par G. Lecarpentier. 546.
- Commission du tarif*, dans *Bulletin mensuel de la chambre de commerce française au Canada*. 1236.
- Commission du tarif douanier, La*, dans *L'économiste canadien*. 1570.
- Commission du tarif, Une*, dans *L'économiste canadien*. 1977.
- Commonwealth dans le monde. Le*, par François-Albert Angeïs. 986.

Commonwealth britannique, le régime préférentiel du Commonwealth et la Zone Sterling, par Fédération des Industries britanniques. 1368.

Comparaison du niveau des tarifs douaniers des pays du Marché Commun, par Camille Martin. 593.

Conclusion, par Henri Bourassa. 1066.

Condition nord-américaine des provinces britanniques et l'impérialisme économique du régime Durham-Sydenham 1839-1841, par Albert Faucher. 1365.

Conférence commerciale et économique du Commonwealth, dans *Affaires extérieures*. 1239.

Conférence d'Annecy sur le commerce et les tarifs douaniers, dans *Affaires extérieures*. 1571.

Conférence de Genève sur les tarifs douaniers et le commerce, dans *Affaires extérieures*. 1240.

Conférence de Torquay La, dans *Affaires extérieures*. 1572.

Conférence économique impériale, dans *Procès verbaux et documents*, Ottawa. 1241.

Conférence sur le commerce et le développement économique, dans *Affaires extérieures*. 1242.

Compagnie de la colonie, dans *Revue de l'Université d'Ottawa*. 1389.

Conjoncture et Commerce international, par Panajotis Rouméliotis. 1853.

Conquête des marchés du monde, A la, par Ministère du Commerce (Canada). 1162.

Conseil économique et l'impact régional de la politique commerciale, Le, par A.M. Sinclair. 828.

Considération sur l'annexion, par Louis-Georges Desjardins. 1281.

Considérations sur les nouveaux changements constitutionnels de l'Amérique-britannique du nord, par Joseph Royal. 1856.

Contrebande et contrebandiers, par P. Bequet. 1037.

Contrôles quantitatifs du commerce: leurs causes et leur nature, Les, dans Société des Nations. 1914.

Convention douanière entre le Canada et les Etats-Unis, La, par Henri Bourassa. 1069.

Coopération économique internationale, par Jacques A. L'Huillier. 1638.

Cours complet d'économie politique pratique, par Jean-Baptiste Say. 792.

Cours d'économie politique, par Camille Perreau. 714.

Cours d'économie politique, par François Simiand. 826.

Cours d'économie politique, par C. Colson. 184.

Crise britannique au XX^e Siècle, par André Siegfried. 1901.

Crise économique au Canada au printemps de 1848, La, par Alfred Dubuc. 1320.

Critère pour une union douanière profitable entre deux pays produisant inefficacement un bien donné, Un, par George E. Drakos. 244.

Critique de la position du Conseil économique du Canada sur le libre-échange unilatéral, par Ronald Shearer. 1887.

Cuba, réponses à quelques questions courantes, dans *Commerce Canada*. 1261.
Dangers à éviter, par Henri Bourassa. 1067.
De la crise du dollar à l'union douanière canado-américaine, par René Cousineau. 1249.
De Malthus à Mary, par J.F. Faure-Soulet. 292.
Direction des relations commerciales internationales, dans *Canada commerce*. 1297.
Discours de Sir Wilfrid Laurier, 1889-1911, par Alfred D. Decelles. 1278.
Division des tarifs étrangers, dans *Canada Commerce*. 1299-1304 inc.
Dix premières années du G.A.T.T., par Eric Wyndham White. 1044.
Dix ans au Canada de 1840 à 1850, par A. Gérin-Lajoie. 1412.
XVIII^e Siècle canadien: étude, Le, par Guy Frégault. 1390.
Dixième anniversaire de l'O.E.C.E., dans *Affaires extérieures*. 1305.
Docteur Quesnay, Le, par Gustave Schelle. 796.
Doctrines économiques, par Paul Hugon. 1509.
Doctrines économiques, Les, par A. Hamelin. 384.
Doctrines économiques et sociales du Marquis de Mirabeau, Les, par Lucien Brocard. 1088.
Domination américaine, La, par Henri Bourassa. 1070.
Douanes, Les, par Jean Bastid. 68.
Douanes canadiennes, dans *Bulletin mensuel de la Chambre de commerce française du Canada*. 1307.
Droit fiscal, par G. Tixier et G. West. 873.
Droit fiscal, par Louis Trotabas et J.M. Cotteret. 883.
Echanges commerciaux franco-canadiens, Les, par Charles Corcelle. 1246.
Echange inégal, L', par Arghiri Emanuel. 276.
Echange international et croissance, par B. Lassudrie-Duchêne. 544.
Economie à libérer, Une, par Maurice Saint-Germain. 1863.
Economie britannique et le blocus continental, par François Crouzet. 1260.
Economie du Commonwealth, L', par Jacqueline Beaujeu-Gernier. 1022.
Economie et Société en Nouvelle-France, par Jean Hamelin. 1466.
Economie internationale, par Laurent Bechesne. 1024.
Economie internationale, par Gérard Marcy. 591.
Economie internationale, L', par M. Heilperin. 398.
Economie libérale et économie dirigée, par Gaétan Pirou. 724.
Economie libérale et l'économie dirigée, L', par George De Leener. 226.
Economie moderne, L', par Joan Robinson et John Eatwell. 763.
Economie politique, par Raymond Barre. 59.
Economie politique, par René Maury. 597.
Economie politique avant les physiocrates, L', par J.E. Horn. 418.
Economie politique et les économistes, par Gustave Schelle. 295.
Economie politique et politique économique, par J.E. Meade. 610.
Economie publique, par Leif. Johansen. 447.
Economie publique et la science des finances, L', par Guillaume De Greef. 224.

Economie québécoise, L', par Rodrigue Tremblay. 881.
Economique, L', par Paul Samuelson. 784.
Economie politique, par Henri Guitton. 372.
Economique, L', par Emile Bouvier. 1076.
Effets immédiats de la convention, par Henri Bourassa. 1068.
Elections américaines de novembre 1936 et la politique commerciale des Etats-Unis, par Charles Herisson. 1491.
Eléments d'économie politique, par Bertrand Nogaro. 687.
Emigration des Canadiens français au 19^e siècle: Position du problème et perspectives, par Albert Faucher 1364.
Empire britannique au Commonwealth, De l', par Henri Grimal. 1448.
Enjeu du Tokyo-Round, L', par Liliane Rastello. 1827.
Enjeu de la conférence tarifaire du G.A.T.T., par Jean Royer. 1858.
Entreprise et la concurrence internationale, L', par C. Dupont. 1335.
Entretiens économiques canado-américains, dans *Affaires extérieures.* 1357.
Entretiens internationaux sur le commerce et les tarifs douaniers, dans *Affaires extérieures.* 1358.
Entretien sur le commerce canado-américain, dans *Affaires extérieures.* 1356.
Equilibre économique international, L', nouveaux aspects de la théorie, par J. Barnerias. 58.
Esquisses de littérature politico-économique, par N. Ch. Bunge. 151.
Essai sur la centralisation. Analyse des principes et perspectives canadiennes, par François-Albert Angers. 14.
Essai sur la constitution du Canada, par Bernard Bissonnette. 1050.
Essai sur la liberté du commerce des nations, par Charles Gouraud. 349.
Etat comparatif des principaux échanges Franco-Canadiens, dans *Bulletin mensuel de la chambre de commerce française au Canada.* 1360.
Essai sur les finances canadiennes, par Guy Frégault. 1386.
Essai sur l'évolution du commerce international, par B.V. Damalas. 208.
Evolution commerciale et industrielle de la France, par Henri Sée. 1882.
Evolution économique de la Grande-Bretagne, par Joseph Pouzin. 1809.
Evolution économique du Québec, L', par André Gosselin. 1435.
Evolution et état actuel de notre commerce avec le Japon, par Marcel Vincent. 1988.
Examen critique de quelques hypothèses sous-jacentes à la nouvelle politique commerciale suggérée par le conseil économique du Canada, par Carmine Nappi. 1765.
Examen du système commercial connu sous le nom de système protecteur, par Michel Chevalier. 1213.
Exécutif au Canada, L', par J.E. Hodgetts. 1496.
Evaluation des effets de négociations Kennedy sur les obstacles tarifaires, par Cnued. 1120.
Fédéralisme canadien, Le, par M. Lamontagne. 1588.
Finance-budget-tarif, dans *L'Economiste canadien.* 1373.
Finances de guerre du Canada, Les, par Henry Laufenburger. 1596.

Finances de guerre du Canada, Les, par Jean Pierre Martin. 1695.
Financement de la fédération canadienne, Le, par Q. Moore et J. Harvey. 1751.
Finances et financiers de l'ancien régime, par Jean Bouvier et Henry Germain-Martin. 1077.
Finances publiques, par George E. Drakos. 243.
Finances publiques, par Maurice Duverger. 261.
Finances publiques, par Louis Trotabas. 884.
Fiscalité et espace économique, par Pierre Fontaneau et Elisabeth Vessilier. 309.
Fiscalité indirecte, La, par Ministère des Finances (Canada). 1163.
Fonction du libre-échange, La, par Gilles Boyer. 125.
Fondements économiques de la protection, Les, par Simon N. Patten. 706.
France et Canada, par Frédéric Gerbié. 1410.
François Bigot, administrateur français. Montréal 1948. Biographie. 1387.
G.A.T.T., dans *Bulletin économique*. 1607.
G.A.T.T. Activités en 1969/70, 1970/71, 1972, 1974, 1975 et 1976. 1394.
G.A.T.T. Droit international et commerce mondial. Librairie générale de droit et de jurisprudence. 1364.
G.A.T.T., Le, par J. Lacroix. 1583.
G.A.T.T. Le commerce international en 1952. Genève, secrétariat du G.A.T.T. 1397.
G.A.T.T. Le nouveau Plan d'abaissement des tarifs douaniers. Document Spec (Genève). 1398.
G.A.T.T. Les travaux du G.A.T.T. en 1959/60, 1960/61, 1961/62 et 1964/65. 1939.
G.A.T.T. L'offensive pour la libération des échanges. Secrétariat de la Commission intérimaire de l'O.I.C. 1396.
G.A.T.T. Organisation internationale du commerce, par Eric Wyndham-White. 2043.
G.A.T.T. Négotiations terminées, dans *Commerce extérieur*. 1400.
G.A.T.T. Un comité témoin, dans *Le Devoir de Montréal*. 1401.
Géographie économique du Canada, par Raymond Tanghe. 1940.
Grande-Bretagne, par J.C. Bradford. 1079.
Grandes lignes de l'économie politique, Les, par Victor Brants. 127.
Guide à travers les panacées économiques, par Fritz Machlup. 584.
Histoire 1534-1968, par Denis Vaugeois et Jacques Lacoursière. 1982.
Histoire de la province de Québec, par Robert Rumilly. 1862.
Histoire de la pensée économique et analyse des théories contemporaines, par André Piettre. 720.
Histoire de l'impôt, par Henry Laufenburger. 1595.
Histoire de l'impôt, par Gabriel Ardanst. 989.
Histoire des doctrines économiques, par A. Espinas. 282.
Histoire des doctrines économiques, par René Gonnard. 341.
Histoire des doctrines économiques, par Luigi Cossa. 1247.
Histoire des faits économiques, par Hubert Richardot et Bernard Schnepfer. 1839.

Histoire du Canada, par Robert Lacour-Gaynet. 1582.
Histoire du Canada depuis sa découverte jusqu'à nos jours, par F.X. Garneau. 1408.
Histoire du Canada français depuis la découverte, par Lionel Groulx. 1449.
Histoire du système protecteur en France, par Pierre Clément. 1224.
Histoire économique, par Louis André. 981.
Histoire économique du Canada, par Esdras Minville. 1746.
Histoire économique du Québec, par Jean Hamelin et Yves Roby. 1467.
Histoire économique du XIX^e et XX^e Siècles, par J.A. Lesourd et Claude Gérard. 561.
Histoire économique et unité canadienne, par Albert Faucher. 1363.
Histoire financière et économique de l'Angleterre, par Etienne Martin. 1694.
Histoire sommaire de la pensée économique, par Emile James. 440.
Huitième session du GATT, dans *Affaires extérieures*. 1511.
Idée de libre-échange chez Wilfrid Laurier, L', par Robert Barbeau. 1013.
Idées des physiocrates en matière de commerce, Les, par Paul Permezel. 713.
Idées économiques de Condorcet, Les, par Eugène Caillaud. 158.
Il faut modifier notre politique commerciale, dans *La Presse de Montréal*. 1513.
Il faut reviser le tarif, dans *L'Economiste canadien*. 1514.
Illusions du protectionisme et de l'autarcie, Les, par Ludwig Von Mises. 637.
Impact d'une zone de libre échange entre le Canada et les Etats-Unis, par B.N. Wilkinson. 2019.
Impact régional de la politique commerciale, L', par Michel Bergeron. 1039.
Implications économiques de l'indépendance du Québec, Les, par Gérard Filion. 1371.
Impôts, Les, par chambre de commerce des Jeunes du district de Montréal. 1205.
Incidence des impôts au Canada, L', par Allan M. Maslove. 1699.
Indépendance et marché commun, Québec-E.U., par Rodrigue Tremblay. 1967.
Industrie du tapis au Canada, dans *Bulletin mensuel de la chambre de commerce français au Canada*. 1567.
Influence de la politique tarifaire au Canada, sur le développement de son industrie lainière, par Raymond Marcel. 1690.
Influence du mercantilisme français sur la Nouvelle-France de 1700 à 1760, par Elizabeth Leporé. 1631.
Initiation à l'économie, par Roger Dehem. 225.
Initiation à l'économie politique, par François Albert Angers. 15.
Institutions de France au XVI^e Siècle, Les, par R. Doucet. 1308.
Institutions économiques canadiennes, par André Raynauld. 1828.
Institutions financières, par Maurice Duverger. 262.
Institutions Internationales, par Claude Albert Colliard. 1231.
Institutions internationales, Les, par Louis François. 1384.
Institutions internationales, par Paul Reuter. 1838.
Interventionnisme économique, L', par François Dreyfus. 245.

Introduction à l'étude des traités de commerce, par Jean-Yves Grenon. 360.
Investissement étranger à long terme au Canada, L', par Bernard Bonin. 1060.
Inutile de chercher noise aux douaniers, par Renald Savoie. 1875.
Jacques Cartier et la pensée colonisatrice, par Eugène Guernier. 1452.
Kennedy Round, Le, dans *Bulletin mensuel de la chambre de commerce française au Canada*. 1608.
Kennedy Round à Genève, Le, par Jean Lotte. 1654.
Kennedy Round et l'unité des six pays du marché commun, Le, par Jean Lotte. 1655.
Libéralisation des relations économiques internationales, La, par Maurice Allais. 972.
Libéralisme économique et les pays sous-développés, par Frédéric Clairmonte. 171.
Liberté économique et politique des Canadiens sous le régime français, par Rosario Bilodeau. 1044.
Libre-échange, Le, par Frédéric Bastiat. 67.
Libre-échange canado-américain et l'indépendance du Canada, par Peyton V. Lyon. 1662.
Libre-échange et l'impôt, Le, par Duc De Achille Broglie. 132.
Libre-échange et protection, par Léon Poinsard. 1801.
Libre-échange et protectionnisme, par Robert Schnerb. 1878.
Libre échange impérial, Le, par Raymond Tanghe. 1942.
Libre-échange international, Le, par Ligue du libre-échange. 566.
Libre-échange, tarif douanier et réciprocité, par F.W. Taussig. 864.
Loi anti-dumping, dans *Bulletin mensuel de la chambre de commerce française au Canada*. 1646.
Loi des finances canadiennes, La, dans *Bulletin mensuel de la chambre de commerce française au Canada*. 1574.
Lusigny, (De) X, dans *Québec industriel*. 1661.
Manuel d'économie commerciale, par Pierre Clerget. 175.
Manuel d'économie politique, par C.S.S.R. Schrijvers. 800.
Manuel d'économie politique, par H. Baudrillart. 73.
Manuel d'économie politique, par Louis Baudin. 72.
Marché Commun de la Nouvelle Europe est-il une grave menace pour le Canada? Le, par Henry A. Mhun. 1739.
Marché commun en Europe occidentale, dans *Affaires extérieures*. 1691.
Marché de l'Amérique centrale, Le, par Nicolas Voeikoff. 1992.
Mémoire sur les anciennes colonies françaises dans l'Amérique du Nord, dans *Bulletin des recherches historiques*. 1738.
Mercantilisme et protectionnisme, par J. Morini Comby. 659.
Mise en garde du Marché Commun dans Le Devoir de Montréal. 1575.
Naissance d'une nation, La, par Gérard Filteau. 1372.
Négotiations du G.A.T.T., dans *Ministère de l'industrie et du Commerce, Québec*. 1819.

Négotiations du Kennedy Round, Les, par Jacques Dugimont. 1333.
Nos ministres, ont-ils fait tout leur devoir? par Henri Bourassa. 1071.
Notes diverses sur le Bas-Québec, par Amury Girod. 1418.
Note sur la théorie des droits de douane, par Herbert Lank. 1590.
Notes sur les relations commerciales du Canada avec l'Allemagne, par Gérard Lacasse. 1580.
Notre problème fiscal, par Vianey Pineault. 1798.
Nouveaux principes d'économie politique, par J.C.L. Simond De Sismondi. 827.
Nouvelle France, La, par Denis Héraux. 1490.
Nouvelle stratégie commerciale pour le Canada, Sur une, par Camille Bronsard. 1090.
Options commerciales du Canada, Les, par R.J. Wonnacott. 2038.
Options économiques du Québec, Les, par Roma Dauphin. 1274.
Organisation du marché international du bois et des produits forestiers, par Louis Vaurs. 1983.
Organisations européennes, par W.J. Ganshof Van Der Meersch. 1407.
Organisations européennes, par Louis Cartou. 1199.
Organisations internationales de coopération économique et le commerce extérieur des pays en voie de développement, Les, par J.A. L'Huillier. 1639.
Organismes de l'état favorisent l'expansion du commerce extérieur, par M.B.C. Butler. 1117.
Origines économiques et les dispositions financières de l'Acte de l'Amérique du Nord britannique de 1867, Les, par Jean-Charles Bonenfant. 1059.
Origines historiques du statut particulier, par Jacques Morin. 1755.
Orientation de notre politique douanière sous l'union, L', par Jean Duhamel. 1334.
Paix économique, La, par H. Hauser. 391.
Petite histoire des grandes doctrines économiques, par Daniel Villey. 898.
Plus de bureaux de vente, moins de bureaux de douanes! par Karl E. Scott. 1881.
Politique coloniale de la France, La, par A. Duchene. 1321.
Politique commerciale au Canada depuis 1930, par G. Hamel. 1462.
Politique commerciale dans le monde d'après-guerre, La, par Société des Nations. 1912.
Politique commerciale de demain, Notre, par Paul Verner. 1985.
Politique commerciale du Canada, par John H. Young. 2051.
Politique commerciale entre les deux guerres, par Société des Nations. 1913.
Politique commerciale extérieure du Canada, par Rosario Cousineau. 1250.
Politique commerciale fédérale et l'économie Québécoise, par Rodrigue Tremblay. 1669.
Politique des tarifs préférentiels dans l'Empire britannique, par Jacques Le Monnier. 1629.
Politique douanière de la France, La, par Charles Augier et Angel Marvand. 998.
Pouvoirs d'imposer et la constitution canadienne, Les, par l'Honorable D.J. Benson. 1036.

- Politique douanière anglaise, La*, dans *L'Actualité économique*. 1576.
- Politiques économiques dans la zone atlantique, Les*, par Jacques Houssiaux. 1504.
- Politique économique et questions douanières*, par F. Guillaud. 1454.
- Pouvoir de dépenser, Le*, par Gilles Racine. 1821.
- Pouvoir Québécois . . . en négociation*, par Claude Morin. 1754.
- Préférences commerciales, Accords régionaux et développement économique*, par H.J. Johnson. 463.
- Préférences tarifaires canadiennes et la libéralisation des échanges, Les*. par Jalleel Ahmad. 968.
- Préférences tarifaires et développement*, par Alexandre Liontas. 570.
- Principes d'économie contemporaine*, par Fernand Boudhain. 71.
- Principes d'économie dans leur application aux problèmes modernes de l'industrie et de la politique économique*, par John Bates Clark. 173.
- Principes d'économie nationale et internationale*, par L. Brocard. 131.
- Principes d'économie politique*, par Charles Gide. 331.
- Principes d'économie politique et sociale*, par Octave Noel. 686.
- Problème de la fiscalité*, par Vély Leroy. 1632.
- Problèmes de l'industrie textile au Canada, Les*, dans *Bulletin mensuel de la chambre de commerce française au Canada*. 1634.
- Problème des charges fiscales au Canada*, par Martin lajeunesse. 1586.
- Problèmes douaniers internationaux et la Société des Nations*. par Robert Guillaud. 1453.
- Problème du Commerce international, Le*, par Firmin Oulés. 698.
- Problème financier de la Province du Canada (1841-1867)*, par Albert Faucher. 1366.
- Projet d'union des Canadiens*, par Jean Desrochers. 1283.
- Projet de nomenclature douanière*, par Société des Nations, Comité économique. 1817.
- Projet d'Union de 1822, Le*, par Hector J. Lapointe. 1591.
- Protecteur et libre-échange*, par Arthur Dansereau. 1273.
- Protection effective dans l'économie canadienne*, par James Melvin et B. Wilkinson. 1736.
- Protection effective dans les pays industrialisés, La*, par H.F. Heuner et autres. 405.
- Protection effective et rendement du capital*, par Bruce W. Wilkinson. 2020.
- Protection ou libre-échange. Examen de la question du tarif en ce qui concerne les intérêts des classes laborieuses*, par Henry George. 329.
- Protection tarifaire effective et industries manufacturières québécoises de 1961 à 1967*, par Francine Lepage. 1630.
- Protectionnisme, Le*, par Raymond Zins et André Bolduc. 2054.
- Protectionnisme vs libre échange textiles de l'est ou blé de l'ouest*, par Chambre de commerce de la province. 1204.
- Quatorzième session du GATT*, dans *Affaires extérieures*. 1818.
- Que devons-nous à l'Angleterre?* par Henri Bourassa. 1072.

- Querelle des prisons, La*, par Jean-Pierre Wallot. 1998.
- Rapports commerciaux de l'Angleterre avec ses Dominions*, par Pierre Agopian. 967.
- Rapport de la Commission Royale d'Enquête sur la fiscalité*, par Canada. 1126.
- Rapport final*, par Canada (Commission Royale d'Enquête sur les perspectives économiques du Canada). 1127.
- Rapport sur les relations du Canada avec la Communauté européenne*, par Canada (Comité sénatorial permanent des Affaires étrangères). 1125
- Réaction protectionniste, La*, par Achille Loria. 580.
- Réciprocité avec les Etats-Unis, 1846-1934*, par G. Hamel. 1463
- Réciprocité, autonomie, impérialisme*, par Henri Bourassa. 1073.
- Réforme du cadre institutionnel du commerce international*, par Jean Royer. 1859.
- Régime fiscale et le commerce canadien*, par James R. Melvin. 1735.
- Règlements tarifaires et commerciaux, A propos de*, par D. Magee. 1679.
- Relations Canado-Américaines: choix pour l'avenir*, par Mitchell Sharp. 1886.
- Relations commerciales anglo-canadiennes, Les*, par Jean Buron. 1110.
- Relations commerciales du Canada avec les pays de l'Amérique du Sud, dans Commerce extérieur*. 1833.
- Relations commerciales entre les Etats-Unis et le Canada*, par E. Gérin. 1411.
- Relations économiques Canado-Américaines*, par Irving Brecher et S.S. Reisman. 1086.
- Relations économiques franco-canadiennes: données récentes et perspectives*, par J. Morini-Comby. 1556.
- Relations économiques et financières internationales*, par Maurice Schlogel. 1877.
- Relations économiques internationales, Les*, par A. Murat. 669.
- Relations économiques internationales*, par Maurice Bye. 157.
- Relations fédérales-provinciales en matière d'impôts*, par la chambre de commerce de la Province de Québec. 1569.
- Répartition de nos impôts d'après la constitution*, par Paule Sénécal. 1884.
- Répercussions des accords d'Ottawa*, dans *L'Actualité économique*. 1834.
- Résultats des négociations Kennedy*, dans *Commerce extérieur*. 1835.
- Révision des impôts, La*, dans *L'Actualité économique*. 1577.
- Rôle de la protection douanière dans une politique de développement, Le*, par Raymond Bertrand. 90.
- Rouages de l'économie internationale, Les*, par A. Kenever et G. Viatte. 505.
- Science économique: ses lois inductives, La*, par Yves Guyot. 374.
- Science et techniques fiscales*, par Lucien Mehl. 615.
- Système des contradictions économiques*, par P.J. Proudhon. 737.
- Science économique, La*, par Rodrigue Tremblay. 881.
- Six lectures sur l'annexion du Canada aux Etats-Unis*, par Louis A. Dessaulles. 1284.
- Science économique et l'intérêt général, La*, par John K. Galbraith. 1404.
- Stratégie qui arrive trop tard, Une*, par Ivan Guay. 1451.
- Système préférentiel et les Etats Tiers, Le*, par Blaise Kapp. 1543.

S.A.Q. s'en remet à Douanes Canada, dans *Le Devoir de Montréal*. 1578.
Seizième session du G.A.T.T., dans *Affaires extérieures*. 1883.
Session du G.A.T.T. à Tokyo, dans *Affaires extérieures*. 1885.
Structure tarifaire des Etats-Unis: obstacle au commerce canadien, dans *Commerce extérieur*. 1931.
Tarif, dans *Canada commerce*. 1947.
Tarif américain Howley-Smoot, à propos du, par Henry Laureys. 1597.
Tarif anglais, Le, dans *l'Actualité économique*. 1610.
Tarif canadien, Le, par Jean-Elie Bélanger. 1031.
Tarif douanier américain, Le, dans *L'économiste canadien*. 1612.
Tarifs douaniers du monde, Les, dans *Canada commerce*. 1635.
Tarifs douaniers sur les instruments aratoires. 1948.
Tarif et marine, par Henri Bourassa. 1074.
Tarif Howley-Smoot, Le, dans *l'Actualité économique*. 1613.
Tarif douanier, Le, dans *L'économiste canadien*. 1611.
Tarif, Le: pourquoi le Canada en a besoin? Par l'Association des manufacturiers canadiens. 1614.
Tarif national, Un, dans *L'économiste canadien*. 1975.
Théorème de Stalmer-Samuelson et le taux effectif de protection, par F. Henner. 404.
Théorie de la répercussion et de l'incidence de l'impôt, par R.A. Seligman. 809.
Théorie du commerce international, La, par Rodrigue Tremblay. 882.
Théorie du protectionnisme et de l'échange international, par Mihail Manoilescu. 590.
Théorie et la pratique, La, par Jean-Paul Gagné. 1403.
Théorie et politique du commerce international, par George De Leener. 227.
Théorie et pratique de la coopération économique internationale, par Jacques A. L'Huillier. 563.
Trade expansion Act, Le, par Bernard Bonin. 1062.
Traité de commerce canado-australien, dans *L'Actualité économique*. 1615.
Traité d'économie politique, par N.G. Pierson. 719.
Traité de la science des finances, par Adolphe Wagner. 1994.
Traité de politique commerciale, par Russo. L. Fontana. 308.
Traité de réciprocité, Le, dans *L'économiste canadien*. 1616.
Traité de réciprocité, Le, par Joseph Royal. 1857.
Traité de réciprocité de 1854-1866, par Jean-Guy Latulippe. 1594.
Traité des pelleteries sous Champlain, Le, par Narcisse-E. Gagnon.
Traité France-Canada, Le, dans *L'économiste canadien*. 1617.
Traité germano-canadien, Le, dans *L'Actualité économique*. 1618.
Transmission des fluctuations économiques, dans *Commerce extérieur*, par François Visine. 907.
Trêve douanière, Une, par Maurice Ansiaux. 988.
Trêve douanière et libre-échange, dans *L'Actualité économique*. 1970.

Troc au commerce mondial, Du, par J.A. Van Houtte. 1981.
Turgot, 1727-1781, par Pierre Vigreux. 1987.
Unions douanières, Les, par Roma Dauphin. 210.
Union des provinces de l'Amérique britannique du Nord, par Joseph Cauchon. 1201.
Vers une économie proportionnelle, par Eugène Schueller. 801.
Vers une coopération douanière internationale, dans *Commerce Canada*.
Vie économique internationale, La, par Barthélémy Raynaud. 1830.
Vue générale sur l'histoire du Canada, 1934-1954, par Firmin Roz. 1860.

SUBJECT INDEX

- Ad valorem tariffs and taxes, 27, 116, 133, 247, 256, 288, 289, 334, 335, 410, 420
443, 483, 527, 721, 768, 769, 770, 824, 850, 861, 862, 890, 893, 944
- Acts of Trade, 982, 1016, 1026, 1027, 1028, 1306, 1460, 1470, 1582, 1584, 1657,
1778, 1927, 2006
See also Great Britain, colonial customs system; Great Britain, colonial policy.
- Administrative protectionism, 51, 274, 359, 490, 949, 1265, 1266, 1272, 1347, 1348,
1644, 1703, 1916, 1922, 1952
See also Nontariff trade barriers
- Admiralty Board, British Colonial 1306, 2016
See also Vice-admiralty courts
- Andrews, I.D., 1625, 1704, 1779, 2025
See also Canada — U.S. reciprocity negotiations
- Annecy Conference (GATT — 1949), 1841
- Annexation movement
See Canada — U.S. Annexation movement; Canada — U.S. reciprocity negotia-
tions
- Anti-dumping code (1968), international, 1876
See also GATT; Kennedy Round
- Automotive Agreement, Canada — U.S.
See Canada — U.S. Automotive Agreement
- Beaverbrook, Lord, 1023, 1652
- Bennet, R.B., 1919
- Bladen Report
See Canada — U.S. Automotive Agreement
- Blake, Edward, 1976
- Board of Commissioners of Customs, colonial, 1206, 1248, 1292
See also Great Britain, colonial administration; Great Britain, colonial customs
system
- Board of Customs, colonial, 1217, 1352
See also Great Britain, Customs Commission
- Board of Trade, British, 983, 1093, 1255, 1291, 1362, 2016
- Board of Trade, Toronto, 1712
- Border tax adjustments, 51, 85, 307, 454, 558, 1272, 1375, 1593, 1660, 1993
- Britain
See Great Britain
- British Columbia, 1888
- Burden, 56, 128, 136, 182, 185, 201, 207, 213, 218, 246, 273, 387, 394, 403, 442, 450,
456, 480, 483, 545, 562, 620, 649, 652, 658, 670, 672, 673, 715, 732, 733, 746, 751,
768, 769, 770, 791, 818, 840, 861, 862, 885, 886, 890, 910, 912, 924, 929, 1330,
1424, 1796, 1797
of Navigation Acts, 1089, 1471, 1508, 1653, 1713, 1714, 1715, 1824, 2000,
2001
See also Incidence

Butterworth, Benjamin, 1499

Canada

Advisory Board on Tariffs and Taxation, 1149

and Commonwealth relations, 1135

and GATT, 1133, 1136, 1140, 1141, 1143, 1182, 1790, 1816, 1840, 1841

and imperial customs union, 1015

and the Kennedy Round, 1130, 1131, 1142, 1153, 1533, 1775, 1810

and nontariff trade barriers, 914, 1182, 1347, 1348, 1643, 1644, 1702, 1703, 1794, 1916, 1921, 1922, 1952, 2048

and trade liberalization, 214, 973, 1351, 1352, 1481, 1709, 1710, 1711, 1816, 1837, 1844, 1888, 1903, 1954, 1965, 2028, 2039

and UNCTAD, 1533

Anti-dumping legislation, 1148, 1191, 1348, 1385, 1395, 1444, 1728, 1903, 1952, 2024

Anti-dumping Tribunal, 1104, 1124, 1134, 1663

commodity taxes, 1087, 1152, 1156, 1992

Customs Scandal (1919-1926), 974, 1025, 1166, 1441, 1623, 1925, 1986, 2022, 2030

effective protection, 941

excise taxes, 481, 1011, 1042, 1047, 1075, 1092, 1138, 1145, 1147, 1150, 1152, 1156, 1164, 1170, 1177, 1183, 1189, 1324, 1343, 1413, 1701, 1792, 1864, 1917, 1918, 1958

excise tax laws and regulations, 1155, 1159, 1179, 1186, 1345, 1724, 1864, 1865, 1958

export drawbacks, 1432

federal-provincial tax and tariff relations, 1047, 1167, 1171, 1219, 1330, 1331, 1431, 1549, 1672, 1795, 1796

First movement, 1034, 1038, 1279, 1401, 1503

fiscal policy, 990, 1019, 1081, 1087, 1093, 1098, 1167, 1169, 1324, 1344, 1362, 1829

— France trade relations, 1843

free ports, 1773

— Great Britain tariff relations, 1082, 1083, 1084, 1093, 1112, 1129, 1232, 1233, 1353, 1354, 1370, 1421, 1447, 1462, 1519, 1647, 1659, 1720, 1909, 1963, 1971

— Great Britain trade relations, 966, 1093, 1112, 1129, 1135, 1191, 1232, 1233, 1462, 1478, 1559, 1620, 1733, 1807, 1843, 1964, 2015

import quotas, 1702, 1837, 1916, 1922, 1952, 2047

import restrictions, 1339

— Japan trade relations, 1843, 1953

National Policy, 1096, 1098, 1252, 1263, 1269, 1270, 1383, 1502, 1545, 1721, 1730, 1772, 1803, 1805, 1846, 1871, 1995, 2003, 2007, 2010, 2050

Province of, 1420, 1488, 1497, 1972

Royal Commission on Canada's Economic Prospects, 1933

Royal Commission on Customs and Excise, 2030

Royal Commission on Taxation, 1063, 1065, 1105, 1107, 1168, 1169, 1171, 1172, 1189, 1722, 1762

Royal Commission on Taxation — excise taxes, 1047, 1170, 1192

Royal Commission on Taxation — sales taxes, 1021, 1047, 1048, 1170, 1171, 1172, 1762

sales taxes, 313, 481, 767, 1011, 1047, 1048, 1075, 1092, 1109, 1116, 1146, 1152, 1170, 1171, 1183, 1188, 1326, 1188, 1189, 1195, 1198, 1209, 1322, 1323, 1324, 1326, 1327, 1328, 1330, 1331, 1343, 1413, 1431, 1474, 1701, 1717, 1732, 1788, 1791, 1792, 1795, 1796, 1847, 1864, 1866, 1939, 1946, 1958, 1966, 2046

sales tax law and regulations, 1155, 1186, 1345, 1864, 1865, 1958

smuggling, 1782

Statistics, 1173, 1174, 1175, 1176, 1177, 1187, 1189, 1190, 1431

tariff administration, 1053, 1054, 1164, 1245, 1314, 1345, 1347, 1348, 1493, 1589, 1663, 1721, 1728, 1782, 1936

tariff analysis, 533, 1014, 1030, 1052, 1053, 1054, 1087, 1115, 1131, 1132, 1133, 1137, 1139, 1140, 1147, 1164, 1165, 1200, 1207, 1252, 1263, 1269, 1270, 1275, 1314, 1316, 1318, 1338, 1340, 1341, 1342, 1376, 1378, 1413, 1478, 1495, 1527, 1555, 1647, 1670, 1671, 1672, 1677, 1678, 1697, 1701, 1702, 1716, 1721, 1734, 1737, 1784, 1797, 1829, 1836, 1837, 1871, 1903, 1904, 1909, 1926, 1932, 1934, 1935, 1936, 1949, 1952, 2007, 2011, 2018, 2021, 2033, 2037, 2047, 2050, 2052

Tariff Board, 996, 997, 1178, 1181, 1188, 1314, 1345

tariff description, 970, 1014, 1130, 1131, 1133, 1138, 1147, 1150, 1151, 1152, 1156, 1164, 1173, 1175, 1183, 1188, 1478, 1794, 2050

tariff history, 966, 991, 1014, 1019, 1024, 1035, 1046, 1052, 1053, 1054, 1093, 1096, 1098, 1099, 1100, 1115, 1132, 1164, 1180, 1193, 1200, 1202, 1203, 1207, 1220, 1221, 1222, 1223, 1233, 1245, 1252, 1253, 1263, 1269, 1270, 1275, 1279, 1288, 1314, 1336, 1337, 1346, 1351, 1354, 1355, 1376, 1377, 1383, 1421, 1436, 1438, 1445, 1493, 1495, 1515, 1516, 1538, 1541, 1546, 1555, 1558, 1559, 1560, 1561, 1650, 1659, 1672, 1720, 1721, 1731, 1744, 1772, 1784, 1793, 1797, 1804, 1808, 1843, 1846, 1850, 1871, 1890, 1891, 1895, 1898, 1899, 1909, 1919, 1929, 1926, 1928, 2011, 2050

tariff law and regulations, 970, 1121, 1154, 1157, 1158, 1173, 1345, 1640, 1718, 1724

tariff reform proposals, 971, 1144, 1149, 1164, 1172, 1178, 1185, 1220, 1221, 1222, 1223, 1340, 1351, 1378, 1419, 1426, 1427, 1479, 1519, 1665, 1678, 1681, 1712, 1728, 1740, 1908, 1933, 1949

tax administration, 1047, 1103, 1161, 1133, 1323, 1330, 1345, 1431, 1717, 1722, 1788, 1792, 1864, 1866, 1917, 1918, 1958, 1966, 2046

tax reform proposals, 481, 774, 999, 1107, 1118, 1146, 1149, 1167, 1168, 1169, 1170, 1171, 1172, 1188, 1189, 1197, 1209, 1322, 1326, 1327, 1331, 1532, 1722, 1795, 1796, 1847, 1866, 1946

tax system, 1042, 1047, 1049, 1087, 1103, 1119, 1138, 1134, 1168, 1170, 1183, 1189, 1190, 1219, 1343, 1423, 1424, 1515, 1548, 1549, 1669, 1700, 1789, 1791, 1792, 1793, 1829, 1847, 1889, 1962, 2037
 trade policy, 436, 739, 990, 1093, 1098, 1129, 1130, 1131, 1134, 1140, 1141, 1142, 1143, 1160, 1180, 1181, 1193, 1202, 1203, 1288, 1338, 1351, 1352, 1354, 1355, 1393, 1429, 1525, 1752, 1806, 1829, 1843, 1919, 2018
 value added tax, 1064, 1133, 1684
 White Paper (1969), 999, 1189
 and United States Prohibition, 974, 1025, 1166, 1441, 1540, 1561, 1623, 1925, 1986, 2022, 2030
 — United States annexation, 975, 1112, 1225, 1346, 1649, 1770, 2003
 — United States Automotive Agreement, 1003, 1030, 1094, 1251, 1286, 1338, 1486, 1487, 1529, 1530, 1531, 1666, 1761, 1767, 1815, 1920, 2033, 2034, 2037
 — United States reciprocity negotiations, 1025, 1034, 1043, 1056, 1096, 1099, 1210, 1225, 1259, 1349, 1350, 1379, 1380, 1381, 1382, 1420, 1476, 1483, 1499, 1502, 1545, 1619, 1622, 1625, 1636, 1649, 1674, 1681, 1704, 1706, 1707, 1721, 1770, 1779, 1786, 1787, 1803, 1812, 1844, 1893, 1902, 1905, 1906, 1907, 1923, 1938, 1939, 1944, 1971, 1972, 1976, 1978, 1979, 1995, 2010, 2014, 2025, 2029
 — United States Reciprocity Treaty (1854), 985, 1043, 1192, 1208, 1259, 1502, 1545, 1619, 1622, 1649, 1674, 1704, 1707, 1721, 1774, 1776, 1784, 1844, 1872, 1873, 1900, 1907, 1945, 1971, 2003, 2005, 2027
 — United States smuggling, 974, 991, 1025, 1166, 1441, 1561, 1623, 1925, 1986, 2002, 2030
 — United States tariff relations, 1082, 1137, 1421, 1519, 1538, 1541, 1555, 1559, 1560, 1647, 1697, 1702, 1720, 1916, 1924, 1951, 1971, 1989, 2029
 — United States Trade Agreement, 1369, 1559, 1560, 1730, 1916
 — United States trade liberalization, 973, 1015, 1097, 1477, 1478, 1531, 1532, 1555, 1619, 1622, 1641, 1710, 1725, 1726, 1729, 1731, 1741, 1748, 1814, 1889, 2035, 2036, 2037, 2040
 — United States trade relations, 1085, 1095, 1096, 1137, 1139, 1182, 1287, 1290, 1369, 1478, 1479, 1554, 1561, 1622, 1702, 1703, 1753, 1781, 1805, 1843, 1844, 1916, 2015
See also Canada, Province of; Commonwealth conferences; Commonwealth free trade; Commonwealth preference; Customs officers, imperial; France, colonial policy; Great Britain, colonial administration; Great Britain, colonial customs system; Great Britain, colonial policy; Imperial Colonial Conferences; Imperial customs union, proposed; Imperial Economic (Ottawa) Conference; Imperial economic cooperation, proposed; Imperial Federation movement and proposals; Imperial free trade, proposed; Imperial preference; Imperial reciprocity; Lower Canada; Maritime Provinces; New Brunswick: New France; Newfoundland; Nova Scotia; Ontario; Prairie Provinces; Prince Edward Island; Quebec; Upper Canada
 Canadian Manufacturers' Association, 1220, 1221, 1222, 1223, 1445, 1804

Carter Report

See Canada, Royal Commission on Taxation

Cartoons, political, 1034, 1846, 2010

Chamberlain, Joseph, 1563

Colonial Office, British, 1362, 1556, 2049

Commercial policy

See Policy formulation, Tax

Commercial Union Club, 1499

Commercial union vs. reciprocity treaties, 1015

Commodity taxes, 3, 27, 32, 76, 126, 136, 137, 209, 216, 229, 231, 237, 266, 325, 342, 721, 422, 437, 480, 488, 503, 516, 518, 559, 617, 630, 636, 682, 745, 772, 820, 823, 825, 845, 1324

See also Canada, commodity taxes; taxation

Common markets, 45, 238, 279, 523

See also Canada and imperial customs union; Canada and trade liberalization; Canada — United States reciprocity negotiations; Canada — United States Reciprocity Treaty; Canada — United States trade liberalization; Commonwealth free trade; Customs unions; Economic integration; Economic unions; Free trade areas; Imperial economic cooperation, proposed; Imperial Federation movement and proposals; Imperial free trade, proposed; Imperial reciprocity; Reciprocity; Tax harmonization; Trade creation; Trade diversion; Trade liberalization; Trade preference areas

Commonwealth conferences, 1688

Commonwealth free trade, 1813

Commonwealth preference, 411, 977, 1226, 1264, 1370, 1520, 1533, 1737

Conferences, wheat, 1843

Consumption taxes, 45, 122, 123, 133, 134, 200, 219, 318, 344, 383, 386, 390, 431, 491, 594, 665, 677, 688, 709, 726, 743, 747, 757, 824, 833, 845, 849, 874, 1431
history, 849

Council of Trade, 982

Customs Cooperation Council, 1956

Customs duties

See Tariffs

Customs Officers, imperial, 982, 983, 1293, 1915, 1416, 1439, 1468, 1475, 1536, 1579, 1585, 1657, 1685, 1686, 1927, 2049

See also Great Britain, colonial customs system; Great Britain, colonial policy

Customs Scandal, Canadian (1919-1926)

See Canada, Customs Scandal

Customs unions, 4, 17, 18, 19, 21, 23, 26, 45, 96, 98, 111, 156, 163, 169, 186, 194, 238, 242, 269, 279, 303, 327, 330, 359, 382, 397, 412, 426, 441, 452, 455, 458, 459, 472, 491, 500, 510, 513, 517, 520, 532, 571, 573, 574, 575, 585, 587, 595, 616, 629, 643, 644, 666, 775, 790, 793, 815, 841, 842, 868, 875, 892, 893, 904, 934, 935, 942,

- 943, 944, 947, 985, 1459, 1477, 1478, 1512, 1520, 1619, 1641, 1656, 1733, 1759, 1851, 2028
See also Canada and imperial customs union; Canada and trade liberalization; Canada — United States reciprocity negotiations; Canada — United States Reciprocity Treaty; Canada — United States trade liberalization; Common markets; Commonwealth free trade; Economic integration, Economic unions, Free trade areas; Imperial customs union, proposed; Imperial economic cooperation, proposed; Imperial Federation movement and proposals; Imperial free trade, proposed; Imperial reciprocity; Reciprocity; Tax harmonization; Trade creation; Trade diversion; Trade liberalization; Trade preference areas
- Customs unions (continued)
 history, 513, 1733
- Defence Production Sharing Agreements, 1555
- Denison, George T.
See Canada First movement; Imperial Federation movement
- Discrimination, 23, 34, 186, 345, 347, 411, 455, 458, 509, 587, 595, 614, 790, 866, 987, 1512, 2047, 2048
See also Administrative protectionism; Import restriction; Import quotas; Infant industry protection; Mercantilism; Nontariff trade barriers; Protection; Tariffs; Trade preferences
- Documents, British colonial policy, 1032, 1100, 1112, 1122, 1309, 1310, 1469, 1505, 1545, 1579, 1698, 1757, 1896, 1897, 1996
 British fiscal history, 1035, 1214, 1258
 Canadian fiscal system, 1129, 1309, 1548, 1843
 Commonwealth, 1688
- Dumping and anti-dumping legislation, 93, 177, 274, 354, 378, 413, 479, 490, 606, 614, 722, 780, 829, 899, 940, 961, 1130, 1266, 1272, 1444, 1459, 1537, 1728, 1899
See also Canada, anti-dumping legislation; Canada, Anti-dumping Tribunal
- Duties
See Tariffs
- Economic integration, 45, 46, 239, 279, 523, 707, 790, 815, 834, 870, 1267, 1268, 1272, 1531, 1532, 1555, 1665, 1678
See also Canada and imperial customs union; Canada and trade liberalization; Canada — United States reciprocity negotiations; Canada — United States Reciprocity Treaty; Canada — United States trade liberalization; Common markets; Commonwealth free trade; Customs unions; Economic unions; Free trade areas; Imperial customs union, proposed; Imperial economic cooperation, proposed; Imperial Federation movement and proposals; Imperial free trade, proposed; Imperial reciprocity; Reciprocity; Tax harmonization; Trade creation; Trade diversion; Trade liberalization; Trade preference areas
- Economic unions, 45, 279, 332, 516, 522, 565, 611, 870
- Economic unions (continued)
See also Canada and imperial customs union; Canada and trade liberalization;

- Canada — United States reciprocity negotiations; Canada — United States Reciprocity Treaty; Canada — United States trade liberalization; Common markets; Commonwealth free trade; Customs unions; Economic integration; Free trade areas; Imperial customs union, proposed; Imperial economic cooperation, proposed; Imperial Federation movement and proposals; Imperial free trade, proposed; Imperial reciprocity; Reciprocity; Tax harmonization; Trade creation; Trade diversion; Trade liberalization; Trade preference areas
- Economics, external
See External economies
- Edgeworth's taxation paradox, 32, 325, 421, 444
- Effective protection, 10, 11, 12, 36, 37, 38, 56, 61, 86, 89, 114, 141, 160, 180, 191, 197, 198, 200, 203, 277, 278, 283, 284, 285, 300, 340, 361, 363, 364, 365, 366, 370, 371, 427, 428, 429, 430, 453, 472, 476, 529, 535, 536, 537, 540, 548, 549, 550, 551, 556, 579, 596, 598, 609, 744, 748, 752, 753, 777, 778, 779, 802, 856, 857, 859, 878, 891, 941, 945, 953, 954, 955, 1647, 1734, 2047, 2048
See also Canada, effective protection; Protection; Tariffs
- England
See Great Britain
- Excise subsidies, 2, 75, 765, 766, 771, 921
- Excise taxes, 28, 30, 62, 75, 78, 128, 140, 142, 146, 147, 148, 181, 182, 202, 211, 212, 213, 248, 250, 258, 260, 267, 293, 318, 322, 323, 326, 358, 363, 365, 368, 369, 394, 415, 431, 446, 456, 481, 502, 524, 548, 557, 607, 670, 672, 673, 674, 675, 717, 764, 767, 771, 772, 776, 816, 817, 818, 821, 825, 846, 847, 855, 871, 885, 886, 903, 921, 929, 930, 931, 932, 938, 951, 992, 1325, 1550, 1626, 2031
See also Canada, excise taxes; France, fiscal policy; Great Britain, excise taxes; Taxation
- Expenditure taxes, 135, 153, 232, 438, 486, 487, 542, 728, 730, 735, 767, 821, 837
See also Taxation
- Export subsidies, 51, 200, 376, 378, 407, 419, 762, 933
See also Canada, export drawbacks; Subsidies
- Export taxes, 29, 116, 137, 205, 281, 359, 470, 560, 632, 668, 721, 754, 805, 811, 821, 825, 958, 1265, 1489, 2008
 history, 754, 1489
See also Taxation
- External diseconomies, 143, 221, 222, 272, 355, 927
- External economies, 16, 45, 221, 272, 355
- Externalities, 64, 75, 77, 144, 145, 176, 187, 221, 222, 233, 234, 315, 613, 627, 639, 641, 642
See also Pollution; Taxation
- Factor taxes, 27, 307, 518, 630, 632
See also Taxation
- Fair Trade League (1881), 1035
- Fielding tariff, 1891

France

colonial policy, 436, 1228, 1229, 1230, 1463, 1484, 1651, 1760, 1771, 1793, 2008, 2009

Council of Commerce, 1651

customs system, 1228, 1229, 1484, 1651, 1708

fiscal policy, 1489, 1708, 2031, 2032

revenue farming, 1708, 1760

trade policy, 1463

Free trade, 9, 55, 57, 75, 79, 83, 84, 109, 110, 152, 156, 178, 187, 204, 228, 230, 274, 285, 296, 297, 298, 304, 324, 333, 353, 354, 362, 377, 378, 379, 389, 395, 399, 407, 408, 413, 414, 433, 441, 494, 496, 500, 506, 509, 564, 565, 588, 614, 643, 660, 695, 722, 750, 775, 782, 783, 785, 786, 787, 789, 790, 804, 834, 865, 869, 871, 872, 880, 897, 933, 946, 1058, 1087, 1111, 1238, 1264, 1351, 1385, 1427, 1428, 1484, 1485, 1515, 1525, 1526, 1621, 1678, 1710, 1711, 1730, 1747, 1758, 1780, 1783, 1825, 1900, 1908, 1954, 1974, 2013, 2037

— Canada, 897, 1058, 1351, 1427, 1525, 1526, 1710, 1711, 1908, 1954, 2037

history, 204, 1111, 1112

See also Trade liberalization

Free trade areas, 45, 156, 179, 303, 392, 397, 455, 458, 467, 491, 523, 564, 565, 761, 790, 815, 872, 875, 915, 1058, 1268, 1351, 1459, 1481, 1512, 1520, 1531, 1587, 1619, 1652, 1709, 1759, 1844, 1889, 2035, 2036, 2037

Canada, 761, 1351, 1519, 1619, 1652, 1813, 1814, 1889, 2035, 2036, 2037, 2039, 2040

See also Canada and imperial customs union; Canada and trade liberalization; Canada — United States reciprocity negotiations; Canada — United States Reciprocity Treaty; Canada — United States trade liberalization; Common markets; Commonwealth free trade; Customs unions; Economic integration; Economic unions; Imperial customs union, proposed; Imperial economic co-operation, proposed; Imperial Federation movement and proposals; Imperial free trade, proposed; Imperial reciprocity; Maritime Provinces, free trade union; Reciprocity; Tax harmonization; Trade liberalization; Trade preference areas

GATT, 51, 52, 88, 188, 307, 382, 435, 474, 558, 780, 871, 875, 962, 1008, 1040, 1080, 1133, 1134, 1136, 1137, 1140, 1141, 1143, 1148, 1182, 1238, 1266, 1267, 1271, 1272, 1359, 1375, 1385, 1425, 1433, 1459, 1506, 1512, 1517, 1535, 1544, 1587, 1593, 1619, 1656, 1660, 1743, 1759, 1790, 1800, 1816, 1840, 1841, 1849, 1915, 1957, 1973, 1993, 1999, 2012, 2045

hypothesis, 243

See also Canada and GATT; Kennedy Round

Galt, A.T., 1705

Geneva Conference (GATT, 1947), 1841

Genoa Conference (1922), 1825

Great Britain

- Canada tariff relations, 1082, 1093, 1112, 1232, 1233, 1353, 1370, 1421, 1462, 1519, 1647, 1659, 1720, 1909, 1963, 1971
 - Canada trade relations, 966, 1093, 1112, 1232, 1233, 1447, 1462, 1479, 1559, 1620, 1733, 1807, 1843, 1964, 2015
 - coastguard, 1078, 1894
 - colonial administration, 982, 983, 984, 995, 1017, 1026, 1027, 1028, 1029, 1057, 1114, 1217, 1248, 1254, 1261, 1292, 1306, 1415, 1416, 1434, 1439, 1460, 1468, 1475, 1497, 1524, 1536, 1551, 1563, 1579, 1585, 1657, 1675, 1685, 1778, 1927, 1950, 2016, 2049
 - colonial customs system, 983, 1017, 1029, 1057, 1114, 1206, 1217, 1248, 1415, 1416, 1434, 1439, 1464, 1468, 1472, 1475, 1497, 1524, 1536, 1551, 1579, 1657, 1676, 1685, 1686, 1696, 1778, 1831, 1927, 2004, 2049
 - colonial policy, 436, 982, 983, 995, 1016, 1019, 1026, 1027, 1028, 1029, 1032, 1035, 1057, 1083, 1084, 1111, 1112, 1114, 1115, 1122, 1194, 1206, 1215, 1216, 1217, 1238, 1254, 1261, 1276, 1277, 1291, 1292, 1293, 1306, 1309, 1310, 1332, 1337, 1346, 1362, 1367, 1405, 1414, 1417, 1420, 1421, 1429, 1437, 1439, 1440, 1460, 1469, 1470, 1472, 1480, 1482, 1484, 1488, 1500, 1505, 1507, 1508, 1516, 1524, 1546, 1548, 1551, 1552, 1553, 1554, 1556, 1557, 1558, 1563, 1579, 1584, 1585, 1592, 1621, 1653, 1657, 1658, 1659, 1664, 1676, 1686, 1698, 1705, 1707, 1713, 1714, 1715, 1521, 1744, 1757, 1758, 1768, 1778, 1793, 1811, 1831, 1832, 1844, 1852, 1879, 1880, 1890, 1897, 1900, 1927, 1945, 1956, 1959, 1960, 1961, 1972, 1974, 1986, 1996, 2000, 2001, 2006, 2013, 2016, 2023, 2026, 2042, 2049
 - Customs Commission, 1255, 2016
 - customs system, 1078, 1195, 1196, 1211, 1227, 1238, 1277, 1294, 1295, 1443, 1464, 1484, 1492, 1501, 1550, 1627, 1644, 1795, 1766, 1769, 1822, 1823, 1852, 1894, 2002
 - excise taxes, 992, 1550, 1626, 2002
 - fiscal administration and policy, 992, 995, 1028, 1045, 1055, 1093, 1214, 1291, 1313, 1367, 1550, 1626, 1642, 1852, 2002
 - revenue farming, 993, 1009, 12551, 1295, 1392, 1473, 1644, 1676, 1769
 - smuggling, 1078, 1196, 1211, 1258, 1492, 1627, 1822, 1894, 1955, 2022
 - tariffs, 992, 995, 1009, 1010, 1017, 1035, 1055, 1093, 1238, 1550, 1783, 1842, 2002
 - taxation, 1055, 1550, 1626, 2002
 - trade policy, 992, 1055, 1093, 1393, 1500, 1780, 1974
 - United States tariff relations, 1082, 1971
 - United States trade relations, 1033, 1559, 1744
- See also* Commonwealth conferences; Commonwealth free trade; Commonwealth preference; Imperial Colonial Conferences; Imperial customs union, proposed; Imperial Economic (Ottawa) Conference; Imperial economic cooperation, proposed; Imperial Federation movement and proposals; Imperial free trade, proposed; Imperial preference; Imperial reciprocity

Havana Charter, 280, 904

Hincks, Sir Francis, 1650

Imperial

Colonial Conferences, 1233, 438, 1522, 1523, 1547, 1777, 1781, 1943, 1964

customs union, proposed, 775, 1025, 1035, 1620, 1621, 1645, 1747, 1851, 1869

Economic (Ottawa) Conference, 979, 1180, 1353, 1354, 1355, 1422, 1446, 1447, 1498, 1521, 1522, 1559, 1620, 1667, 1687, 1723, 1777, 1943, 1963, 2041, 2053

economic cooperation, proposed, 1051, 1106, 1112, 1113, 1315, 1479, 1733, 1750

Federation movement and proposals, 1035, 1113, 1212, 1279, 1393, 1438, 1480, 1547, 1648, 1673, 1785, 1892, 1910

free trade, proposed, 1023, 1123, 1652, 1719, 1869

preference, 359, 723, 977, 978, 987, 1113, 1180, 1226, 1232, 1233, 1263, 1315, 1319, 1332, 1337, 1370, 1422, 1445, 1522, 1559, 1563, 1621, 1637, 1658, 1668, 1726, 1733, 1749, 1750, 1758, 1781, 1784, 1802, 1804, 1805, 1826, 1848, 1851, 1879, 1880, 1898, 1984, 2015, 2050

reciprocity, 24, 359

See also Great Britain, colonial policy

Import boards, 760, 950

Import quotas, 51, 55, 88, 102, 104, 200, 274, 280, 281, 299, 392, 406, 436, 459, 490, 509, 600, 601, 614, 696, 762, 773, 814, 831, 838, 866, 876, 889, 957, 960, 1267, 1272, 1430, 1512, 1602, 1741, 1916

Import restriction, 5, 179, 400, 402, 416, 499, 507, 541, 870, 1339, 1391, 1459, 1520, 1741, 1742, 1783

history, 436

See also Administrative protectionism; Canada, import restriction; Discrimination; Import boards; Import quotas; Infant industry protection; Mercantilism; Nontariff trade barriers; Protection; Tariffs; Trade preferences

Incidence, 7, 25, 30, 35, 60, 112, 136, 137, 138, 148, 155, 164, 165, 205, 207, 212, 240, 241, 246, 147, 252, 253, 256, 258, 260, 266, 294, 319, 324, 334, 335, 410, 413, 415, 442, 443, 445, 446, 456, 483, 501, 502, 503, 518, 524, 525, 568, 569, 592, 599, 630, 631, 633, 634, 674, 675, 689, 710, 711, 731, 765, 766, 768, 769, 770, 791, 806, 808, 810, 825, 852, 903, 923, 925, 929, 930, 931, 932, 1171, 1130, 1413, 1423, 1424, 1431, 1670, 1700, 1701, 1794, 2037, 2046

See also Burden; Shifting; Taxation

Indirect taxes, 8, 30, 82, 142, 156, 185, 201, 223, 236, 239, 249, 254, 320, 321, 343, 442, 480, 501, 525, 552, 558, 568, 569, 576, 619, 621, 638, 651, 729, 732, 733, 746, 780, 910, 911, 912, 926, 1169, 1189, 1778, 1993

See also Taxation

Infant industry protection, 53, 174, 187, 204, 448, 498, 680, 681, 712, 797, 804, 865, 171

See also Protection

Integration, economic

See Economic integration

International Financial Conference (1920), 1825
 International Trade Charter and Organization, 280, 1238, 1535, 1692, 2017
 Investment credit, 383
 Jay's Treaty, 1033, 1744
 Keith, Sir William, 1811
 Kennedy Round, 49, 50, 188, 969, 1130, 1131, 1134, 1142, 1153, 1268, 1444, 1458, 1494, 1533, 1534, 1734, 1743, 1775, 1810, 1990
 See also Canada and the Kennedy Round; GATT
 King, MacKenzie and the Customs Scandal (1919-1926), 974, 1441, 1623, 1925
 Laissez-faire
 See Free trade
 Laurier, Wilfred, 1232, 1233, 1804, 1976
 League of Nations, 1825, 1843
 Liberalization of trade
 See Trade liberalization
 London Economic Conference, 1559
 Lords of Trade and Plantations, 1852
 Lower Canada (Quebec), 1254, 1346, 1439, 1686
 MacDonald, Sir John A., 1846, 1995
 Maritime Provinces, 991, 1229, 1551, 1675, 1721, 1871, 1872, 1873, 2013
 free trade union, 2013
 Mercantilism, 275, 280, 436, 1264, 1312, 1442, 1484, 1528, 1621, 1283, 1855
 See also France, colonial policy; Great Britain, colonial policy; Protection
 Merchant Shipping Acts, British colonial, 1584
 Molasses Act, 1027, 1482, 1950
 See also Great Britain, colonial policy
 Monetary and Economic Conference of London (1933), 1825
 Most favoured nation, 33, 235, 393, 964, 905, 1080, 1226, 1264, 1267, 1268, 1317, 1359, 1959, 1512, 1754, 1904, 1911, 1957
 history, 235, 905, 1317, 1512
 Naval officers, imperial, 182, 1439, 1579, 1657, 1685, 1927
 See also Admiralty Board; Great Britain, colonial administration; Great Britain, colonial customs system; Vice-admiralty Courts
 Navigation Acts, 982, 1028, 1089, 1206, 1215, 1238, 1293, 1337, 1367, 1420, 1439, 1460, 1470, 1471, 1472, 1584, 1653, 1657, 1659, 1713, 1713, 1715, 1768, 1824, 1832, 1927, 1960, 1961, 1972, 1986, 2000, 2001, 2006, 2023
 See also Great Britain, colonial policy
 Negotiation, trade
 See GATT; Kennedy Round; League of Nations; Tariff bargaining; United Nations Conference on Trade and Development
 New Brunswick, 991, 1208, 1440, 1468, 1488, 1516, 1674, 1770
 New France, 1771, 2008
 Nova Scotia, 991, 1083, 1084, 1245, 1415, 1416, 1440, 1475, 1488, 1516, 1552, 1553, 1585, 1896, 2006

- Nominal
 protection, 37, 371, 1734
 tariff, 363, 365, 371, 535, 536, 548, 549, 550, 556, 953, 2047, 2048
- Nontariff trade barriers, 51, 52, 152, 172, 336, 417, 436, 490, 564, 693, 738, 914, 915, 916, 917, 918, 949, 1182, 1265, 1266, 1267, 1644, 1683, 1702, 1794, 1816
 history, 949, 1267
 See also Administrative protectionism; Canada and nontariff barriers
- Ontario, 1712,
 See also Canada, Province of; Upper Canada
- Optimal
 commodity taxes, 76, 126, 229, 237, 559, 682
 consumption taxes, 491
 effective protection, 160
 excise taxes, 1325
 export taxes, 958
 externality, 233, 234, 641, 708
 policies, 27, 743
 preferences, 491
 sales taxes, 1325
 subsidies, 16, 233, 234, 237, 743
 tariffs, 91, 108, 113, 228, 237, 264, 298, 306, 328, 351, 352, 420, 434, 461, 462, 465, 477, 478, 484, 491, 493, 497, 509, 519, 616, 640, 645, 664, 703, 727, 742, 756, 835, 836, 877, 894, 958, 959
 taxes, 16, 76, 126, 209, 229, 231, 233, 234, 237, 559, 578, 620, 636, 652, 653, 654, 682, 734, 743, 749, 958, 1325
 trade preferences, 491
- Organization for Economic Cooperation and Development (OECD), 1272, 1999
- Output taxes, 64, 122, 123, 138, 148, 315, 586, 624, 725, 939
 See also Taxation
- Peel, Sir Robert, 1758, 1879
- Plantation Duty Act (1672), 982
 See also Great Britain, colonial policy
- Policy formulation
 tax, 7, 8, 62, 64, 76, 82, 85, 122, 126, 128, 129, 130, 133, 134, 136, 143, 145, 146, 183, 201, 207, 209, 213, 216, 229, 233, 234, 241, 246, 255, 265, 266, 315, 324, 338, 339, 342, 383, 386, 387, 390, 396, 409, 424, 431, 432, 437, 439, 442, 450, 481, 488, 503, 504, 518, 521, 557, 559, 576, 578, 582, 583, 619, 620, 627, 630, 631, 636, 638, 646, 647, 648, 652, 653, 654, 655, 662, 667, 671, 676, 677, 679, 682, 690, 697, 709, 711, 721, 725, 726, 728, 729, 734, 735, 740, 743, 745, 755, 772, 776, 791, 807, 811, 816, 817, 820, 822, 823, 825, 830, 833, 839, 844, 845, 846, 847, 849, 850, 851, 852, 855, 874, 900, 908, 912

Policy formulation (continued)

- trade, 5, 9, 21, 22, 27, 31, 33, 34, 36, 47, 91, 101, 103, 105, 106, 110, 136, 199, 237, 274, 275, 280, 340, 355, 356, 359, 378, 402, 406, 413, 420, 490, 499, 506, 507, 508, 509, 516, 526, 527, 530, 588, 600, 601, 614, 616, 617, 660, 663, 664, 667, 617, 703, 721, 743, 750, 754, 782, 783, 785, 786, 787, 789, 790, 803, 805, 829, 831, 833, 848, 860, 865, 866, 869, 871, 876, 877, 880, 893, 897, 899, 900, 904, 905, 913, 914, 941
- Pollution, 64, 74, 77, 143, 144, 176, 187, 233, 234, 263, 315, 316, 582, 613, 627, 641, 708, 725
 - See also* External diseconomies; Externalities
- Prairie Provinces, 1772, 1808, 2011
- Preferences
 - See* Trade preferences
- Prince Edward Island, 1056, 1488, 1516
- Product taxes, 307, 671, 711, 871
 - See also* Taxation
- Production subsidies, 632
 - See also* Subsidies
- Production taxes, 45, 92, 237, 256, 318, 632, 665, 710, 824
- Protection, 31, 34, 47, 57, 65, 66, 70, 93, 107, 109, 110, 156, 174, 187, 193, 196, 200, 204, 206, 228, 230, 274, 280, 285, 286, 296, 299, 302, 310, 324, 336, 350, 353, 354, 355, 356, 357, 359, 367, 375, 377, 378, 379, 380, 381, 395, 397, 413, 414, 425, 441, 448, 449, 452, 465, 466, 468, 472, 473, 482, 494, 496, 498, 500, 511, 514, 519, 533, 543, 547, 588, 589, 609, 614, 635, 640, 643, 645, 680, 681, 692, 707, 716, 718, 722, 723, 739, 750, 758, 785, 786, 787, 789, 803, 804, 833, 838, 848, 858, 865, 869, 871, 876, 880, 936, 946, 1087, 1111, 1270, 1311, 1312, 1315, 1318, 1428, 1484, 1485, 1515, 1525, 1526, 1665, 1677, 1678, 1721, 1740, 1747, 1752, 1783, 1806, 1807, 1825, 1908, 1949, 1974, 2007
 - Canada, history, 739, 1160, 1270, 1677, 1721, 1806, 1807
 - history, 204, 436, 739, 1111, 1112, 1485, 1747
 - See also* Administrative protectionism; Discrimination; Canada First movement; Canada, National Policy; Effective protection; Import quotas; Import restriction; Infant industry protection; Mercantilism; Nontariff trade barriers; Tariffs; Trade preferences
- Purchase
 - taxes, 388, 939
 - history, 839
 - See also* Taxation
- Quebec, 1114, 1516, 1554, 1698, 1749, 1785
 - See also* Canada, Province of; Lower Canada; New France
- Quotas, import
 - See* Import quotas

Reciprocity, 31, 33, 162, 359, 1015, 1479, 2009, 2053

See also Canada and imperial customs union; Canada, trade liberalization; Canada — United States reciprocity negotiations; Canada — United States Reciprocity Treaty; Canada — United States trade liberalization; Common markets; Commonwealth free trade; Customs unions; Economic integration; Economic union; Free trade areas; Imperial customs union, proposed; Imperial economic cooperation, proposed; Imperial Federation movement and proposals; Imperial free trade, proposed; Imperial reciprocity; Tax harmonization; Trade creation; Trade diversion; Trade liberalization; Trade preference areas

Restriction

import

trade

See Import restriction

Revenue Acts (1764-65), 1026, 1417, 1482

See also Great Britain, colonial policy

Revenue farming

colonial, 993, 1009, 2008

See also France, revenue farming; Great Britain, revenue farming

Ripon Circular (1895), 1890

Ritchie, Samuel J., 1499

Round Table Group, 1212

See also Imperial Federation movement and proposals

Royal Commission

See Canada, Royal Commission

Russell, Lord John, 1758

Sales taxes, 28, 122, 123, 129, 138, 146, 148, 161, 166, 214, 215, 216, 217, 218, 219, 246, 247, 251, 252, 253, 254, 255, 256, 258, 260, 288, 289, 290, 312, 313, 334, 335, 386, 387, 410, 423, 424, 438, 443, 481, 552, 586, 655, 657, 661, 662, 704, 705, 715, 740, 755, 767, 780, 791, 794, 810, 812, 813, 822, 839, 844, 851, 853, 855, 861, 862, 890, 909, 1325, 1328, 1329, 1330, 1331, 1489, 1510, 1946

history, 424, 438, 839, 1329, 1489, 1510

See also Canada, sales taxes; Taxation

Second best, 92, 237, 572

Shifting, 149, 247, 256, 287, 288, 289, 290, 294, 339, 335, 410, 415, 443, 446, 503, 633, 634, 736, 791, 806, 808, 861, 862, 908, 1330

See also Burden; Incidence

Smith, Goldwin, 1499

Smuggling, 97, 460, 995, 1078, 1101, 1361, 1536, 1685, 1950, 1986

See also Canada, Customs Scandal; Canada — United States smuggling; Great Britain, smuggling

Stamp Act, 1417, 1482, 1553, 1554, 1592, 1811, 2006

See also Great Britain, colonial policy

Staple Act (1663), 982

See also Great Britain, colonial policy

Stephen, James, 1556

Subsidies, 16, 77, 92, 99, 100, 101, 139, 143, 144, 192, 195, 221, 223, 233, 234, 237, 317, 350, 376, 407, 436, 475, 492, 614, 624, 627, 628, 632, 639, 641, 642, 708, 743, 749, 798, 838, 867, 896, 956, 959, 1272, 1459, 1515, 1669, 1793, 1803

See also Excise subsidies; Export subsidies; Production subsidies

Sugar Act, 1206, 1293, 1524

See also Great Britain, colonial policy

Torquay Conference (GATT-1950-51), 1840, 1841

Tariffs, 13, 20, 21, 23, 24, 39, 40, 41, 42, 43, 44, 49, 50, 53, 54, 55, 81, 91, 92, 93, 95, 99, 100, 101, 102, 104, 108, 113, 114, 117, 118, 119, 120, 130, 137, 139, 154, 159, 163, 164, 165, 169, 170, 182, 188, 189, 190, 192, 195, 199, 200, 204, 205, 206, 228, 237, 264, 270, 271, 274, 275, 277, 278, 280, 281, 285, 291, 297, 298, 299, 301, 302, 304, 305, 306, 314, 317, 324, 328, 340, 345, 347, 348, 350, 351, 352, 354, 355, 356, 357, 359, 363, 365, 376, 378, 392, 399, 400, 407, 411, 413, 417, 419, 420, 434, 435, 436, 441, 451, 452, 453, 455, 457, 458, 459, 461, 462, 464, 465, 468, 470, 471, 472, 473, 474, 475, 477, 478, 483, 484, 485, 489, 491, 492, 493, 495, 497, 509, 515, 519, 526, 527, 528, 529, 530, 531, 533, 535, 536, 539, 540, 547, 548, 549, 552, 553, 554, 555, 560, 572, 573, 577, 581, 587, 592, 600, 601, 603, 604, 605, 606, 608, 614, 616, 622, 623, 625, 626, 628, 632, 640, 645, 658, 663, 664, 665, 666, 668, 670, 672, 673, 683, 684, 685, 691, 694, 696, 699, 700, 701, 702, 703, 712, 716, 718, 721, 723, 727, 738, 741, 742, 743, 749, 751, 752, 753, 756, 759, 762, 767, 768, 769, 770, 771, 773, 775, 777, 778, 781, 788, 797, 798, 802, 805, 814, 818, 821, 824, 825, 831, 834, 835, 836, 838, 843, 856, 858, 859, 863, 865, 867, 871, 876, 877, 878, 879, 885, 886, 887, 889, 892, 894, 897, 901, 902, 903, 906, 917, 918, 919, 920, 922, 928, 933, 938, 944, 950, 953, 955, 957, 958, 959, 960, 962, 963, 987, 1265, 1267, 1270, 1272, 1312, 1332, 1385, 1391, 1430, 1459, 1515, 1520, 1550, 1558, 1647, 1678, 1692, 1702, 1716, 1727, 1741, 1750, 1778, 1783, 1799, 1816, 1842, 1849, 1855, 2008, 2031

administration, 1501

bargaining, 50, 188, 259, 295, 969, 1264, 1267, 1430, 1459, 1516, 1539, 1759, 1783, 1989

international history, 1727

quotas, 1849

See also Canada, tariff administration; Canada, tariff analysis; Canada, Tariff Board; Canada, tariff description; Canada, tariff history; Canada, tariff law and regulations; Canada, tariff reform proposals; France, customs system; France, revenue farming; France, trade policy; Great Britain, colonial customs system; Great Britain, colonial policy; Great Britain, customs system; Great Britain, tariffs

Tax administration, 431, 821, 851, 852, 855, 937, 359, 432, 486, 524, 648, 690, 728, 755, 791

Tax harmonization, 45, 238, 453, 467, 516, 522, 523, 525, 564, 568, 569, 611, 660, 790, 1351, 1889

See also Canada and trade liberalization; Canada — United States trade liberalization; Common markets; Commonwealth free trade; Customs unions; Economic integration; Economic unions; Free trade areas; Reciprocity; Trade liberalization; Trade preference areas

Tax incidence

See Incidence

Tax unions, 242, 815

Taxation, 6, 7, 16, 25, 27, 35, 64, 65, 74, 77, 79, 80, 85, 92, 101, 112, 115, 116, 130, 143, 144, 145, 149, 155, 168, 176, 182, 184, 207, 220, 221, 233, 234, 237, 240, 241, 263, 265, 266, 273, 284, 287, 288, 307, 315, 324, 337, 338, 339, 346, 376, 383, 385, 395, 396, 407, 409, 415, 432, 445, 450, 486, 490, 501, 503, 504, 509, 518, 545, 562, 578, 583, 599, 607, 614, 620, 627, 630, 631, 633, 634, 639, 641, 642, 646, 649, 650, 652, 653, 654, 667, 671, 677, 678, 697, 708, 711, 721, 725, 731, 734, 749, 806, 807, 808, 840, 845, 850, 861, 862, 871, 890, 908, 923, 924, 928, 939, 948, 956, 1272, 1325, 1406, 1423, 1424, 1700, 1727, 2032

international history, 1727

See also Ad valorem tariffs and taxes; Burden; Canada, excise taxes; Canada, fiscal policy; Canada, sales taxes; Canada, tax administration; Canada, value added tax; Commodity taxes; Consumption taxes; Excise taxes; Expenditure taxes; Export taxes; External diseconomies; External economies; Externalities; Factor taxes; France, fiscal policy; France, revenue farming; Great Britain, excise taxes; Great Britain, fiscal policy; Great Britain, revenue farming; Great Britain, taxation; Incidence; Indirect taxes; Output taxes; Product taxes; Production taxes; Sales taxes; Shifting; Turnover taxes; Value added taxes

Theory

taxation, 7, 28, 122, 137, 207, 324, 339, 346, 386, 403, 409, 438, 442, 503, 671, 721, 767, 771, 821, 825, 1324, 1325, 1515, 1829

trade, 31, 45, 47, 65, 93, 110, 137, 167, 194, 200, 274, 275, 280, 311, 324, 354, 359, 375, 378, 399, 406, 413, 435, 453, 459, 491, 499, 507, 508, 509, 602, 618, 665, 691, 707, 721, 767, 771, 790, 821, 832, 834, 871, 880, 892, 893, 900, 962, 1515, 1692, 1829

Townshend duties, British colonial, 1592, 1959

See also Great Britain, colonial policy

Trade agreements, measurement of effects, 259, 295

Trade barriers

See Import restriction

Trade creation, 17, 18, 19, 26, 45, 83, 84, 163, 362, 565, 575, 644, 790, 793, 841, 842, 935, 944

See also Customs unions; Economic integration; Economic unions; Free trade; Free trade areas; Reciprocity; Trade preference areas

- Trade diversion, 17, 18, 19, 26, 45, 83, 84, 96, 98, 111, 303, 362, 411, 500, 510, 534, 565, 575, 629, 643, 644, 790, 793, 841, 842, 935, 944
See also Customs unions; Economic integration; Economic unions; Free trade; Free trade areas; Reciprocity; Trade preference areas
- Trade liberalization, 47, 48, 49, 57, 69, 119, 120, 271, 336, 345, 379, 402, 425, 436, 453, 455, 458, 469, 474, 526, 528, 614, 626, 699, 871, 876, 889, 895, 913, 914, 1008, 1058, 1131, 1140, 1160, 1267, 1268, 1312, 1336, 1351, 1352, 1481, 1535, 1555, 1678, 1682, 1683, 1716, 1741, 1761, 1800, 1825, 1842
 history, 436, 1535
See also Canada and imperial customs union; Canada and trade liberalization; Canada — United States reciprocity negotiations; Canada — United States Reciprocity Treaty; Canada — United States trade liberalization; Common markets; Common wealth free trade
- Trade policy, international history, 436, 1430
- Trade preference, 119, 120, 162, 169, 170, 301, 345, 359, 411, 413, 431, 435, 451, 459, 472, 474, 480, 491, 530, 614, 665, 666, 723, 790, 904, 913, 917, 919, 920, 1080, 1130, 1226, 1264, 1265, 1359, 1376, 1385, 1391, 1520, 1561, 1647, 1737, 1762, 1783, 1861, 1890, 1997
 history, 977, 1113, 1376
See also Commonwealth preferences; Imperial preference
- Trade preference areas, 94, 459, 534
See also Canada and imperial customs union; Canada and trade liberalization; Canada — United States reciprocity negotiations; Canada — United States Reciprocity Treaty; Canada — United States trade liberalization; Common markets; Commonwealth free trade; Customs unions; Economic integration; Economic unions; Free trade areas; Imperial customs union, proposed; Imperial economic cooperation, proposed; Imperial Federation movement and proposals; Imperial free trade, proposed; Imperial reciprocity; Reciprocity; Tax harmonization; Trade liberalization
- Treasury, British, 2016
- Turnover taxes, 799, 821, 851
 Canada, 774
 history, 799
See also Taxation
- Under invoicing of imports, 105
- Unions, customs
See Customs unions; Trade creation; Trade diversion
- United Nations Conference on Trade and Development (UNCTAD), 1272, 1385, 1391, 1533, 1544, 1562-1762, 1861, 1997, 1999
See also Canada and UNCTAD
- Upper Canada, 1346, 1439, 1541

United States

- Canada annexation movement, 975, 1112, 1225, 1346, 1749, 1770, 2003
- Canada Automotive Agreement, 1008, 1030, 1094, 1251, 1286, 1338, 1486, 1487, 1529, 1530, 1531, 1606, 1761, 1767, 1815, 1920, 2033, 2034, 2037
- Canada commercial union, 1015, 1097, 1477, 1478, 1479
- Canada reciprocity negotiations, 1025, 1034, 1043, 1056, 1096, 1099, 1210, 1225, 1249, 1349, 1350, 1379, 1380, 1381, 1382, 1420, 1476, 1483, 1499, 1502, 1545, 1619, 1622, 1625, 1636, 1649, 1674, 1681, 1704, 1706, 1707, 1721, 1748, 1770, 1779, 1786, 1787, 1803, 1812, 1844, 1893, 1902, 1905, 1906, 1907, 1923, 1938, 1939, 1944, 1971, 1972, 1976, 1978, 1979, 1995, 2010, 2014, 2025, 2029
- Canada Reciprocity Treaty (1854), 984, 1043, 1192, 1208, 1259, 1502, 1545, 1619, 1622, 1649, 1674, 1704, 1706, 1707, 1721, 1774, 1784, 1844, 1872, 1873, 1900, 1907, 1945, 1971, 2003, 2005, 2027
- Canada smuggling, 974, 991, 1025, 1441, 1561, 1623, 1925, 1986, 2022, 2030
- Canada tariff relations, 1082, 1421, 1519, 1538, 1541, 1555, 1559, 1560, 1647, 1697, 1702, 1720, 1916, 1924, 1951, 1971, 1989, 2029
- Canada Trade Agreement, 1369, 1559, 1560, 1730, 1916
- Canada trade liberalization, 973, 1058, 1731, 1531, 1532, 1555, 1619, 1622, 1641, 1710, 1725, 1726, 1729, 1741, 1814, 1889, 2035, 2036, 2037, 2040
- Canada trade relations, 966, 1085, 1095, 1096, 1287, 1290, 1369, 1478, 1479, 1559, 1561, 1622, 1702, 1703, 1781, 1805, 1843, 1844, 1916, 2015
- Great Britain tariff relations, 1082, 1519, 1971
- Great Britain trade relations, 1033, 1559, 1744, 1753
- prohibition and Canada, 974, 1025, 1441, 1561, 1623, 1925, 1986, 2022, 2030
- See also* Great Britain, colonial administration; Great Britain, colonial customs system, Great Britain colonial economic policy
- Value added taxes, 1, 87, 121, 257, 268, 312, 319, 385, 388, 521, 525, 567, 568, 569, 609, 621, 647, 676, 679, 688, 689, 819, 821, 822, 830, 851, 852, 853, 854, 855, 925, 937, 1064, 1684
- history, 257, 567, 568
- See also* Taxation
- Vice-Admiralty Courts (British colonial), 982, 983, 1261, 1306, 1584, 1585
- See also* Admiralty Board, British colonial; Naval officers
- Volstead Act
- See* Canada, Customs Scandal
- White Paper, Canada, 999
- Wiman, Erastus, 1499
- Windfall taxes, 567
- See also* Taxation
- World Economic Conference (1924), 1825, 1843
- Zollverein
- See* Customs unions

INDEX PAR SUJET

Abécédaire, 373, 1991

Accise

Voir Taxes d'accise

Accords d'Ottawa, 1235, 1809, 1834, 1929

Accords tarifaires, 157, 1041, 1060, 1117, 1262

Voir aussi Canada, Tarifs

Alcool, 1578

Voir aussi Contrebande

AMC, 980, 994, 1564

Angleterre et Dominions, 967, 981, 1018, 1059, 1072, 1606

Annecy, 1358, 1571

Annexionisme, 1281, 1284, 1450, 1693

Anti-dumping, 1575, 1634, 1646

A.T.A., 1680

Barrières tarifaires, 245, 1242, 1853

Voir aussi Canada; Commerce; France; Tarifs

Bigot, François, 1387

Voir aussi Nouvelle-France

Canada

Allemagne, 1580, 1618, 1975

Australie, 1615

Commission du tarif, 1611

Conseil économique, 828, 1403, 1887

Economie, 1257, 1504

Etats Unis, 1004, 1005, 1006, 1013, 1086, 1091, 1102, 1127, 1128, 1201, 1244, 1285, 1297, 1300, 1357, 1363, 1368, 1411, 1600, 1603, 1886, 1931

France, 1410, 1556, 1617, 1820

Grande-Bretagne, 1110, 1610, 1820, 1901, 1929

Histoire, 1257, 1449, 1450, 1582, 1746, 1860, 1862, 1982

Histoire tarifaire, 1031, 1076, 1102, 1242, 1602, 1274, 1860

Japon, 1988

Politique commerciale, 1039

Royaume-Uni, 1022, 1244, 1691, 1694

Voir aussi Angleterre; Comité canado-américain; France; Tarifs; Barrières tarifaires; Libre-échange

C.C.D., 1624

C.E.E., 1199, 1243

Chamberlain, 1072

Chevaliers du Travail, 329

C.M.A. (Canadian Manufacture Association), 1568

Cobden, 1018

Colbert, J.B., 1213, 1224, 1490, 1518, 1542, 1839

Voir aussi Mercantilisme

Comité canado-américain, 1356
 Voir aussi Canada, Etats-Unis
 Commerce, 63, 227, 331, 610, 882, 907, 1581, 1598, 1828, 1863, 1980, 1985
 Blé, 1204
 Textiles, 1204, 1870
 Commission du tarif, 1570, 1977
 Voir aussi Canada, commission du tarif
 Commonwealth, 986, 1060, 1022, 1256, 1297, 1368, 1384, 1448, 1739
 C.E.C. 1090
 Conférence de 1958, 1239
 Grande-Bretagne, 1079
 Voir aussi Canada, Grande-Bretagne
 Compagnie de la colonie, 1390
 Voir aussi Nouvelle-France
 Condorcet, 158
 Conférence d'Ottawa, 1384
 Voir aussi Accords d'Ottawa; Tarifs
 Conférence économique impériale de 1923, 1241
 Constitution de l'Amérique britannique du Nord, 1856
 Contrebande, 1037, 1295
 Contributions indirectes
 Voir Impôts indirects
 Convention douanière de 1911, 1066, 1067, 1068, 1069, 1070, 1071, 1073, 1074
 Coopération commerciale internationale, 1384
 Coopération économique internationale, 563
 Discrimination et non-discrimination, 58
 Voir aussi Barrières tarifaires; Préférence tarifaire; Protection douanière; Tarifs
 Division des tarifs étrangers, 1298, 1299, 1300, 1301, 1302, 1303, 1304
 Doctrine du libre-échange
 Voir Libre-échange; Protection
 Domaine du Roi au Canada, 1389
 Douaniers, 1578, 1875
 Droits d'accise, 1126, 1373
 Voir aussi Taxes d'accise; Impôts indirects
 Droits d'entrée, 1260, 1452, 1661
 Voir aussi Tarifs
 Droits de l'importation et de l'exportation, 809, 1389
 Droits de timbres, 809
 Droits douaniers, 124, 261, 262, 308, 591, 615, 1307, 1373, 1408, 1590, 1628
 Nouvelle-France, 1388
 Voir aussi Tarifs
 Dumping, 391
 Echanges mondiaux, 1020, 1076, 1218

Economie, 225, 226, 374, 440, 591, 724, 784, 898, 981, 1044, 1830, 1930
 économie politique, 15, 59, 72, 151, 184, 372, 384, 444, 584, 610, 686, 714, 719,
 763, 792, 800, 826, 827, 1273
 économie québécoise, 1467, 1967, 1968, 1969
 économie publique, 447
 Economie dirigée
 Voir Economie
 Economie libérale
 Voir Economie
 Egalité, 391
 Voir aussi Libre-échange; Protection douanière
 Evolution du système fiscal, 1013, 1077, 1588
 Exportation, 1162
 Finances de guerre, 1596
 Finances et commerce, 1372
 Voir aussi Commerce
 Finances publiques, 243, 261, 444, 884, 1282
 Voir aussi Pouvoir de taxation
 France, 998, 1044, 1246, 1308, 1360, 1738, 1882
 Droits domaniaux, 1308
 Voir aussi Mercantilisme
 Gains de l'échange, 544
 Voir aussi Libre-échange
 GATT., 63, 360, 563, 964, 972, 1020, 1022, 1059, 1061, 1199, 1231, 1234, 1241,
 1243, 1297, 1305, 1333, 1356, 1374, 1378, 1394, 1396, 1397, 1399, 1400, 1401,
 1404, 1407, 1511, 1543, 1573, 1581, 1583, 1638, 1639, 1679, 1818, 1819, 1838,
 1858, 1877, 1883, 1991, 2019, 2043, 2044
 groupe consultatif, 1401
 Voir aussi Annecy; Canada; Kennedy Round; Libre-échange, Préférence tari-
 faire; Prohibition; Protection douanière; Tarifs; Tokyo Round; Trêve douanière;
 Union douanière
 Gournay, 713
 Import Duties Act, 1280
 Impôts indirects, 71, 73, 124, 224, 243, 261, 262, 276, 447, 801, 873, 883, 884, 1036,
 1050, 1059, 1163, 1284, 1595, 1632, 1695, 1751, 1735, 1755
 Voir aussi Commerce; Tarifs; Taxes d'accise
 Incidences douanières, 72, 404, 687
 Voir aussi Barrières tarifaires; Protection douanière; Tarifs; Union douanière
 Indépendance du Québec, 1371
 Institution des douanes, 349
 Voir aussi Accords tarifaires; Barrières tarifaires; Canada, commission du tarif,
 conseil économique, économie, histoire, histoire tarifaire politique commerciale;
 Commonwealth; Compagnie de la colonie; Constitution de l'Amérique britan-

nique du Nord; Contributions indirectes; Convention douanière de 1911;
 Douaniers; Droits d'entrée; Droits de l'importation et d'exportation; Droits
 douaniers; Evolution du système fiscal; Protection douanière; Tarifs
 Institution d'un tarif
 Voir Tarifs; Indépendance du Québec
 Interventionnisme national, 245, 1509
 Kennedy Round, 1120, 1218, 1333, 1394, 1608, 1654, 1655, 1835, 1867
 marché international du bois, 1983
 Voir aussi Canada; Gatt; Tarifs
 Laurier, Wilfrid, 1013, 1074, 1278, 1582
 Législation douanière, 184, 1289
 Voir aussi Anti-dumping; Tarif; Union douanière
 Libéralisation du commerce agricole, 1357
 Voir aussi Libre-échange; Protection douanière
 Libre-échange, 14, 15, 59, 67, 73, 127, 132, 171, 227, 276, 349, 505, 546, 561, 566,
 597, 610, 669, 686, 706, 724, 737, 763, 784, 792, 795, 800, 826, 864, 972, 976, 980,
 1018, 1022, 1039, 1044, 1076, 1090, 1128, 1213, 1231, 1242, 1247, 1357, 1396,
 1403, 1410, 1411, 1412, 1451, 1513, 1543, 1566, 1603, 1604, 1662, 1739, 1765,
 1801, 1868, 1878, 1941, 2019
 Voir aussi Protection douanière; Tarifs; Union douanière
 Libre-échange impérial, 1942
 Voir aussi Libre-échange
 Libre-échange multilatéral
 Voir Libre-échange
 Ligue du libre-échange, 566
 Voir aussi Libre-échange
 List, Frédéric, 14, 151, 171, 282, 292, 373, 590
 Macdonald, J.A., 1003
 Maniolesco, 14
 Marché commun de l'Amérique centrale, 1992
 Mercantilisme, 131, 225, 226, 341, 384, 418, 440, 827, 1044, 1244, 1363, 1467, 1509,
 1631, 1981
 Voir aussi J.B. Colbert; France
 Ministère des colonies, 1321
 Voir aussi France
 Mirabeau, Marquis de, 1088
 Mouvement annexionniste
 Voir Annexionisme
 Nation la plus favorisée, 15, 72, 538, 687, 1833, 1867, 1874, 1988
 Voir aussi Tarifs
 National Policy, 1435
 Négociations de Genève
 Voir G.A.T.T.

Nouvelle-France, 1319, 1372, 1386, 1387, 1388, 1390, 1466, 1490, 1631
Voir aussi Union Haut et Bas-Canada
 OECE, 1305
 Organisation fiscale des deux Canadas, 1365
 Organisation internationale des marchés de matières premières, 1404
 Partage des droits de douanes entre le Haut-Canada et le Bas-Canada, 1408, 1418
Voir aussi Organisation fiscale des deux Canadas; Pouvoir de taxation; Union Haut et Bas-Canada
 Politique commerciale canadienne, 1039, 1250, 1280, 1289, 1462, 1504, 1513, 1566
Voir aussi Canada; Préférences tarifaires; Tarifs
 Politique douanière, 127, 444, 544
Voir aussi Barrières tarifaires; Canada, histoire tarifaire; Convention douanière; Droits douaniers; G.A.T.T.; Institution des douanes; Libre-échange; Pouvoir de taxation; Protection douanière; Tarifs; Union douanière
 Politique tarifaire
Voir Tarifs
 Préférence impériale, 171, 1574
 Préférence tarifaire, 463, 570, 968, 1022, 1041, 1060, 1125, 1241, 1260, 1299, 1301, 1303, 1368, 1458, 1543, 1629, 1635, 1940
 Commonwealth, 1384
Voir aussi Protection douanière
 Principe de non-discrimination, 1374
Voir aussi Discrimination et non-discrimination; Gatt
 Prohibition, 73, 127
 Protection contingentaie
Voir Protection douanière
 Protection douanière, 59, 63, 72, 90, 124, 131, 132, 172, 175, 225, 227, 276, 308, 331, 349, 373, 398, 505, 546, 561, 566, 580, 590, 597, 610, 637, 659, 669, 686, 698, 706, 719, 720, 737, 763, 784, 792, 795, 800, 826, 888, 988, 994, 1041, 1076, 1128, 1204, 1213, 1224, 1239, 1246, 1363, 1404, 1454, 1464, 1465, 1467, 1509, 1514, 1518, 1599, 1619, 1630, 1736, 1801, 1878, 1941, 1985, 2054
 Protection agricole, 1399, 1467
 Trusts, 374
Voir aussi Accords d'Ottawa; Libre échange
 Protection effective, 404, 405, 2020
Voir aussi Protection douanière
 Protectionnisme contemporain
Voir Protection douanière
 Protectionnisme humain
Voir Protection douanière
 Pouvoir de taxation, 1036, 1496, 1577, 1588, 1754, 1821, 1862
Voir aussi Politique douanière
 Quesnay, Dr., 713, 796

Rapport Durham
 Voir Régime Durham-Syndenham
 Raynald, André, 125
 Réciprocité, 864, 1000, 1004, 1005, 1006, 1091, 1411, 1463, 1982
 Voir aussi Canada, Etats unis; France; Traité de réciprocité
 Régime Durham-Syndenham, 1365
 Régime de traités, 331
 Régime douanier, 360, 687
 Régime privilégié, 1573
 Régime des prohibitions, 1257
 Voir aussi Prohibitions
 Régime seigneurial, 1689
 Restrictions, 1086
 Say, J.B., 584, 714
 Sismonde, 292
 Société des Nations, 1453, 1817, 1912, 1913, 1914
 Stolper-Samuelson, 404
 Syndenham, Lord
 Voir Régime Durham-Syndenham
 Système de la Préférence impériale, 1368
 Système fiscal avant 1939, 1596
 Système interaméricain, 1854
 Système mercantile
 Voir Mercantilisme
 Système transnational, 1404
 Tarifs, 125, 208, 309, 593, 864, 881, 882, 907, 976, 1001, 1003, 1012, 1031, 1059,
 1060, 1061, 1127, 1162, 1201, 1205, 1236, 1237, 1257, 1274, 1298, 1299, 1300,
 1301, 1302, 1303, 1307, 1353, 1397, 1398, 1399, 1451, 1453, 1514, 1542, 1567,
 1568, 1576, 1582, 1598, 1605, 1609, 1612, 1690, 1830, 1881, 1947, 1948, 2051
 Impact régional, 828
 Tarifs Bill, 1448
 Tarifs Howley-Smoot, 1091, 1280, 1491, 1597, 1613
 Voir aussi Droits douaniers; G.A.T.T.; National Policy; Société des Nations
 Tarifs protecteurs
 Voir Protection douanière
 Taxes d'accise, 124, 615, 809, 1007, 1012, 1036, 1179, 1205, 1408, 1569, 1699, 1998
 Taxes para-douanières, 59
 Taxe sur l'importation, 1868
 Techniques douanières, 68, 72, 227
 Techniques fiscales, 615
 Tendances monopolistiques des trusts, 173
 Textiles
 Voir Commerce

Tokyo Round, 1394, 1827, 1885
Voir aussi G.A.T.T.
Torquay, 1117, 1601, 1572
Trade Expansion Act, 1062
Traité canado-américain, 1409
Traités de commerce, 184, 360
Traité de commerce franco-canadien de 1893, 1410
Traité d'Eden, 1981
Traité de réciprocité, 1070, 1072, 1364, 1366, 1448, 1449, 1467, 1594, 1616, 1857,
1982
Trève douanière, 1970
Turgot, 1987
Union douanière, 210, 244, 882, 1249, 1543
Voir aussi Commonwealth
Union Haut et Bas-Canada, 1283, 1334, 1591
Zone Sterling, 1368

